

ENDED 30 JUNE 2012

FOR THE YEAR



EDUMBE MUNICIPALITY  
UNAUDITED  
ANNUAL FINANCIAL STATEMENTS

eDunbe municipality

REPORT OF THE AUDITOR-GENERAL

30 JUNE 2012

The report of the Auditor-General South Africa will be inserted after the audit.

**STATEMENT OF THE MUNICIPAL MANAGERS RESPONSIBILITY**

**eDumbe municipality  
Annual financial statements  
For the year ended  
30 June 2012**

I am responsible for the preparation of these financial statements, which are set out on page 1 to 27 in terms of Section 126 (1) of the Municipal Finance Management Act, Act 56 of 2003 which I have signed on behalf of the Municipality.

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**TV Mkhize**  
**Municipal Manager**  
**31 August 2012**



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# Financial Statements for the year ended 30 June 2012

## Statement of Financial Position

Figures in Rand	Note(s)	2012	2011
<b>Assets</b>			
Current Assets			
Inventories	5	354 079	160 558
Other receivables from exchange transactions	5	3 291 485	-
Receivables from exchange transactions	6	34 022 621	13 206 404
Cash and cash equivalents	7	3 691 027	868 118
<b>Non-Current Assets</b>		<b>41 359 213</b>	<b>14 235 081</b>
Property, plant and equipment	2	405 278 750	36 202 416
Intangible assets	3	303 878	419 103
Investments property	4	27 333 450	-
<b>Total Assets</b>		<b>432 916 077</b>	<b>36 621 519</b>
<b>Liabilities</b>		<b>474 275 290</b>	<b>50 856 600</b>
Current Liabilities			
Short term liabilities	9	-	-
Payables from exchange transactions	12	7 305 667	3 216 741
VAT payable	13	-	699 942
Finance lease		(949 490)	247 612
Bank overdraft	7	30 420	-
Consumer deposits	14	223 818	214 708
Unspent conditional grants and receipts	10	680 114	2 945 009
Provisions	11	4 611 159	2 357 333
<b>Non-Current Liabilities</b>		<b>11 901 688</b>	<b>9 681 345</b>
Long term liabilities	9	1 351 366	1 200 000
Finance lease		-	-
Retirement benefit obligation		7 829 389	-
<b>Total Liabilities</b>		<b>9 180 755</b>	<b>1 200 000</b>
<b>Net Assets</b>		<b>21 082 443</b>	<b>10 881 345</b>
<b>Net Assets</b>		<b>453 192 847</b>	<b>39 975 255</b>
Housing Development Fund	8	100 348	100 348
Accumulated surplus		453 092 499	39 874 907
<b>Total Net Assets</b>		<b>453 192 847</b>	<b>39 975 255</b>

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**eDumbe municipality**  
Financial Statements for the year ended 30 June 2012

**Statement of Financial Performance**

	Figures in Rand			
	2012	Note(s)	2011	
<b>Revenue</b>				
Property rates	11 957 112	16	4 233 625	
Service charges	27 385 452	17	17 657 419	
Property rates - penalties imposed and collection charges	546 993		811 939	
Rental of facilities and equipment	389 656		94 825	
Bad debts adjustment	0	38	3 446 883	
Fines	564 566		564 861	
Licences and permits	1 037 842		932 412	
Government grants & subsidies	35 465 699	18	35 462 382	
Other income	3 899 888	19	258 952	
Interest received - investment	337 281	23	102 888	
Gains on disposal of assets	0	23	0	
<b>Total Revenue</b>	<b>81 584 488</b>	<b>15</b>	<b>63 566 186</b>	
<b>Expenditure</b>				
Employee related costs	26 326 641	21 / 39	19 061 717	
Remuneration of councillors	2 917 536	22	2 699 460	
Depreciation and amortisation	21 222 196	24	3 073 566	
Finance costs	677 998	25	12 227	
Repairs and maintenance	3 203 230		2 291 816	
Bulk purchases	11 215 559	28	7 984 409	
Contracted services	3 710 989	37	1 131 755	
Grants and subsidies paid	2 051 635	36	4 746 551	
General Expenses	11 356 614	20	10 085 993	
<b>Total Expenditure</b>	<b>82 682 398</b>		<b>51 087 494</b>	
<b>Surplus (deficit) for the year</b>	<b>-1 097 910</b>		<b>12 478 692</b>	

## Statement of Changes in Net Assets

Figures in Rand	Housing Fund	Accumulated surplus	Total net assets
<b>Balance at 01 July 2010</b>	100 348	27 396 215	27 496 563
Changes in net assets	-	-	-
Surplus for the year	-	12 478 692	12 478 692
Total changes	100 348	39 874 907	39 975 255
<b>Balance at 01 July 2011</b>	100 348	39 874 907	39 975 255
Changes in net assets	-	414 315 504	414 315 504
Surplus for the year	-	(1 097 910)	(1 097 910)
Housing Development Fund	-	-	-
<b>Balance at 30 June 2012</b>	100 348	453 092 501	453 192 849

Note(s)



**eDumbe municipality**  
Financial Statements for the year ended 30 June 2012

**Cash Flow Statement**

Figures in Rand	Note(s)	2012	2011
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Sale of goods and services		22 700 397	29 896 387
Grants and Subsidies		35 465 699	35 462 382
Interest income-external investments		337 281	102 888
<b>Payments</b>			
Employee costs		29 244 178	21 761 177
Suppliers		42 570 398	34 682 455
Finance costs		677 998	12 227
<b>Net cash flows from operating activities</b>	29	7 039 477	9 005 798
<b>Cash flows from investing activities</b>			
Purchase of property, plant and equipment	2	(369 076 333)	(4 563 887)
Proceeds from sale of property, plant and equipment	2	-	-
(Decrease)/Increase in Non-Current Investments		(27 333 450)	-
(Decrease)/Increase in Reserves		393 208 531	-
<b>Net cash flows from investing activities</b>		(3 201 252)	(4 563 887)
<b>Cash flows from financing activities</b>			
Finance lease		(1 045 736)	(441 865)
Short term liabilities		(1 045 736)	-
<b>Net increase/(decrease) in cash and cash equivalents</b>		2 792 488	4 000 046
Cash and cash equivalents at the beginning of the year		868 119	3 131 927
Cash and cash equivalents at the end of the year	7	3 660 607	868 119

**1 Basis of accounting**  
**1.1 Basis of presentation**  
**1.1.1 Basis of presentation**

The annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention unless specified otherwise. These annual financial statements have been prepared in accordance with the Generally Recognised Accounting Practice (GRAP) issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

These standards are summarised as follows:

GRAP 1	Presentation of Financial Statements
GRAP 2	Cash Flow Statement
GRAP 3	Accounting Policies, Changes in Accounting Estimates and Errors
GRAP 4	The Effects of Changes in Foreign Exchange Rates
GRAP 5	Borrowing Costs
GRAP 9	Revenue from Exchange Transactions
GRAP 12	Inventories
GRAP 13	Leases
GRAP 14	Events After the Reporting Date
GRAP 17	Property, Plant and Equipment
GRAP 19	Provisions, Contingent Liabilities and Contingent Assets
GRAP 100	Non-current Assets Held for Sale and Discontinued Operations
GRAP 102	Intangible Assets

Accounting policies for material transaction, events or conditions not covered by the above GRAP Standards have been developed in accordance with paragraph 7.11 and 12 of GRAP 3. These accounting policies and the applicable disclosures have been based on the South African Statements of Generally Accepted Accounting Practices (SA GAAP) including any interpretations of such Statements issued by the Accounting Practices Board.

The principal accounting policies adopted in the preparation of the annual financial statement are set out

Asset, liabilities, revenue and expense have not been offset except when offsetting is required or permitted by a Standard of GRAP

Accounting policies applied are those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policies.

**1.2 Presentation currency**

The annual financial statement are presented in South African Rand, which is the functional currency of the municipality.

**eDumbe municipality  
Accounting policies  
for the year ended 30 June 2012**

**1.3 Going concern assumption**

These annual financial statements have been prepared on a going concern basis, that the municipality will continue to operate as going concern for at least the next 12 months.

**1.4 Standards, amendments to standards and interpretation issued but not yet effective**

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality:

GRAP 21	Impairment of Non-Cash-generating-assets - issued March 2009
GRAP 23	Revenue from Non-Exchange Transactions - issued February 2008
GRAP 24	Presentation of Budget Information - issued November 2007
GRAP 25	Employee Benefits - effective 1 January 2009
GRAP 26	Impairment of Cash-generating-assets - issued March 2009
GRAP 103	Heritage Assets - issued July 2008
GRAP 104	Financial Instruments - October 2009

All other standards as listed above only be effective when a date is announced by the Minister of Finance. The date is not currently available

Management has considered all above-mentioned GRAP standards issued but not yet effective and anticipate that the adoption of these standards will not have a significant impact on the financial position, financial performance or cash flow of the municipality.

**2 Property, plant and equipment**

**2.1 Initial recognition**

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost), if the acquired item's fair value was not determinable, its deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

**Subsequent measurement - cost model**

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

**edumbe municipality**  
**Accounting policies**

for the year ended 30 June 2012

**2.4 Depreciation and impairment**

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

	<u>Years</u>	<u>Other</u>	<u>Years</u>
<b>Infrastructure</b>			
Roads and Paving	30	Buildings	30
Pedestrian Malls	30	Other vehicles	5
Electricity	20-80	Office equipment	3-7
		Furniture and fittings	7-10
<b>Community</b>			
Buildings	30	Bins and containers	5
Recreational Facilities	20-30	Other items of plant and equipm	2-5
Security	5	Landfill sites	15

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The municipality tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

**2.5 Derecognition**

Items of Property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licenses, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

### 3.2 Subsequent measurement - cost model

Intangible assets are subsequently carried at cost less accumulated amortisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test.

### 3.3 Amortization and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average asset lives:

Computer software 5 years

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

The municipality tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

### 3.4 Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

**Edumbe municipality**  
**Accounting policies**  
**for the year ended 30 June 2012**

**4 Financial instruments**

**4.1 Subsequent measurement**

Financial instruments are initially recognised at fair value.

Financial Assets are categorised according to their nature as either financial assets at fair value through profit or loss, held-to-maturity, loans and receivables, or available for sale. Financial liabilities are categorised as either at fair value through profit or loss or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation and, in the absence of an approved GRAP Standard on Financial Instruments, is in accordance with IAS 39.

**4.2 Receivables**

Trade and other receivables are categorised as financial assets: loans and receivables and are initially recognised at fair value and subsequently carried at amortised cost. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as current.

**4.3 Impairment of receivables**

An impairment of trade receivables is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

**4.4 Financial liabilities : accounts payables**

Financial liabilities consist of trade payables and borrowings. They are categorised as financial liabilities held at amortised cost, are initially recognised at fair value and subsequently measured at amortised cost which is the initial carrying amount, less repayments, plus interest.

**4.5 Cash and cash equivalents**

Cash includes cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

**4.6 Unauthorised expenditure**

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act No.56 of 2003). Unauthorised expenditure is accounted for as revenue in the Statement of Financial Performance and where recovered, it is subsequently accounted

**4.7 Irregular expenditure**

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the Municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure, irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

**eDumbe municipality**  
**Accounting policies**  
**for the year ended 30 June 2012**

**4.8 Fruitless and wasteful expenditure**

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

**4.9 Provisions**

Provisions are recognised when the municipality has a present or constructive obligation as a result of past events, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reliable estimate of the provision can be made. Provisions are reviewed at reporting date and adjusted to reflect the current best estimate. Where the effect is material, non-current provisions are discounted to their present value using a pre-tax discount rate that reflects the market's current assessment of the time value of money, adjusted for risks specific to the liability (for example in the case of obligations for the rehabilitation of land).

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:

- (a) The municipality has a detailed formal plan for the restructuring identifying at least: - the business or part of a business concerned; - the principal locations affected - the location, function, and approximate number of employees who will be compensated for terminating their services; - the expenditures that will be undertaken; and when the plan will be implemented; and

- (b) The municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

**5 Comparative information**

**5.1 Current year comparatives**

Budgeted amount have been included in an annexure to these financial statements for current financial year only.

**5.2 Prior year comparatives**

When presentation or classification of items in the annual financial statements is amended, prior period comparatives amounts are restated. The nature and reason for the reclassification is disclosed. When there has been a change in the accounting policy in the current year, the adjustment is made retrospectively as far as its practicable, and the prior year comparative is restated accordingly.

**eDumbe municipality  
Accounting policies  
for the year ended 30 June 2012**

**Investment property**

**7.1**

**Initial recognition**

Investment property includes property held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition. The cost of self-constructed investment property is the cost at date of completion.

**Subsequent measurement - cost model**

**7.2**

Investment property is measured using the cost model. Under the cost model, investment property is carried at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately.

Land is not depreciated.

The useful life of buildings is 7 years



# 1 Investments

Investments, which include listed, fixed deposits and short-term deposits invested in registered commercial banks, are categorised as either held-to-maturity where the criteria for that categorisation are met, or as loans and receivables, and are measured at amortised cost. Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified. Impairments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows flowing from the instrument. On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

## 2 Inventories

### 9.1 Initial recognition

Inventories comprise current assets held for sale, consumption or distribution during the ordinary course of business. Inventories are initially recognised at cost. Cost generally refers to the purchase price, plus taxes, transport costs and any other costs in bringing the inventories to their current location and condition. Where inventory is manufactured, constructed or produced, the cost includes the cost of labour, materials and overheads used during the manufacturing process.

Where inventory is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of the item on the date acquired.

### 9.2 Subsequent measurement

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

The basis of allocating cost to inventory items is the first-in, first-out method.

## 3 Leases

### Municipality as lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables. The lease asset is depreciated over the shorter of the asset's useful life or the lease term.

Operating leases are those leases that do not fall within the scope of the above definition. Operating lease rentals are accrued on a straight-line basis over the term of the relevant lease.

11 Revenue from exchange transactions.

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Service charges relating to electricity are based on consumption. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid meter cards is recognised at the point of sale.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage, and are levied monthly based on the recorded number of refuse containers per property.

Interest revenue is recognised on a time proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariff of charges is recognised when the relevant service is rendered by applying the relevant gazetted tariff. This includes the issuing of licences and permits.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods is passed to the consumer.

Revenue arising out of situations where the municipality acts as an agent on behalf of another entity (the principal) is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

11 Revenue from non-exchange transactions.

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportionate basis.

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised when payment is received.

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Contributed property, plant and equipment is recognised when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No. 56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

**11 Grants, transfers and donations received or receivable**

Grants, transfers and donations received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grant are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

## 12 Borrowing costs

Borrowing costs are recognised as an expense in the period in which they are incurred.

## 13 Employee benefits

### 13.1 Short-term Employee Benefits

Remuneration to employees is recognised in the Statement of Financial Performance as the services are rendered, except for non-accumulating benefits, which are only recognised when the specific event occurs.

The municipality treats its provision for leave pay as an accrual. The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a creditor in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

The costs of all short-term employee benefits such as leave pay, are recognised during the period in which the employee renders the related service. The liability for leave pay is based on the total accrued leave days at year end and is shown as a creditor in the Statement of Financial Position. The municipality recognises the expected cost of performance bonuses only when the municipality has a present legal or constructive obligation to make such payment and a reliable estimate can be made.

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### 13.2 Defined Contribution Plans

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

The municipality's contributions to the defined contribution funds are established in terms of the rules governing those plans. Contributions are recognised in the Statement of Financial Performance in the period in which the service is rendered by the relevant employees. The municipality has no further payment obligations once the contributions have been paid.

### 13.3 Defined Benefit Plans

A defined benefit plan is a post-employment benefit plan other than a defined contribution plan.

#### 13.3.1 Pension obligations

The municipality and its employees contribute to 4 different pension funds, namely Natal Joint Municipal Pension Fund and South African Local Authority Pension Fund. The defined benefit fund was last actuarially valued during the reporting period ending 30 June 2009.

The KZN Municipal Pension Fund is a defined contribution fund. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year they become payable. Natal Joint Superannuation & Retirement Funds and Government Employee Pension Fund are defined benefit funds. The Natal Joint Provident Fund and South African Local Authority Pension Fund are defined contribution funds.

The schemes are funded through payments to fund administrator or trustee-administered funds, determined by periodic actuarial calculations. The Municipality has both defined benefit and defined contribution plans.

Defined benefit plans have been accounted for as defined contribution plans in accordance with the requirements on multi-employer plans where sufficient information is not available to account for such plans as defined benefit plans. As the fund administrators do not have sufficient information available to allocate the shortfall on liabilities to individual employers, no liability is recognised for any shortfall of fund asset as compared to fund liabilities. Any surcharges that may be levied by the fund from time to time in order to compensate for shortfalls, are recognised as expenses in the period in which they become payable to the fund. As surcharges are advised long in advance, based on actuarial valuations of the fund as a whole, the necessary provision for the payment hereof is made in the course of the municipality's normal budgeting processes."

For defined contribution plans, the Municipality pays contributions to fund administrators. The Municipality has no further payment obligations once the contributions have been paid. The contributions are recognized as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

### 13.3.2 Post-retirement Health Care Benefits:

The municipality has an obligation to provide Post-retirement Health Care Benefits to certain of its retirees. According to the rules of the Medical Aid Funds, with which the municipality is associated, a member (who is on the current Conditions of Service), on retirement, is entitled to remain a continued member of the Medical Aid Fund, in which case the municipality is liable for a certain portion of the medical aid membership fee.

The defined benefit liability is the aggregate of the present value of the defined benefit obligation and recognised actuarial gains and losses, adjusted by past service costs where applicable. The plan is unfunded. The present value of the defined benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and an appropriate discount rate. Valuations of these obligations are carried out every year by independent qualified actuaries.

Actuarial gains or losses are accounted for in full and are recognised in the Statement of Financial Performance.

### 13.3.3 Long-service Allowance

The municipality has an obligation to provide Long-service Allowance Benefits to all of its employees. According to the rules of the Long-service Allowance Scheme, which the municipality instituted and operates, an employee (who is on the current Conditions of Service), is entitled to a cash allowance, as well as additional once-off leave calculated in terms of the rules of the scheme, after 10, 15, 20, 25, 30, 35, 40 and 45 years of continued service.

The municipality's liability is based on an actuarial valuation. The projected unit credit method has been used to value the liabilities. Actuarial gains and losses on the long-term incentives are accounted for through the statement of financial performance.

Actuarial gains or losses are accounted for in full and are recognised in the Statement of Financial Performance.

Notes to the Financial Statements

Figures in Rand	2012	2011
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2. Property, plant and equipment

	2012	2011
Accumulated depreciation and impairment	Carrying value	Cost / Valuation
Cost / Valuation	Carrying value	Accumulated depreciation and impairment
Carrying value	Cost / Valuation	Carrying value

Land	16 235 386	0	16 235 386	11 118 809	-	11 118 809
Buildings	61 539 597	-9 372 089	52 167 508	11 044 517	-4 686 045	6 358 472
Electricity	19 565 481	-3 235 411	16 330 070	3 098 095	-2 424 570	6 73 525
Roads & Infrastructure	351 121 926	-36 912 015	314 209 911	18 611 584	-17 524 485	1 087 099
Vehicles	8 874 159	-5 622 873	3 251 286	1 960 902	-2 811 436	-850 534
Landfill site	3 201 250	0	3 201 250	0	0	0
Other property, plant and equipment	5 565 688	-5 682 350	-116 662	3 854 095	-1 973 413	1 880 682
<b>Total</b>	<b>466 103 488</b>	<b>-60 824 738</b>	<b>405 278 750</b>	<b>49 688 001</b>	<b>-29 419 949</b>	<b>20 268 052</b>

Reconciliation of property, plant and equipment - 2012

	Opening balance	Additions	Depreciation	Total
Land	11 118 809	5 116 577	0	16 235 386
Buildings	11 044 517	50 495 081	(4 686 044.67)	66 225 642
Electricity	3 098 095	16 467 386	-810 841	20 376 322
Roads & Infrastructure	18 611 584	332 510 342	-19 387 530	370 509 456
Vehicles	1 960 902	6 913 257	-2 811 436	11 685 596
Landfill site	0	3 201 250	-	3 201 250
Other property, plant and equipment	3 854 095	1 711 593	-3 708 937	1 856 751
	49 688 001	416 415 486	-31 404 789	490 090 403

Reconciliation of property, plant and equipment - 2011

Opening balance	Additions	Depreciation	Total
Land	11 118 809	0	11 118 809
Buildings	11 044 517	0 (5 950 685.33)	5 093 831
Infrastructure	3 098 095	0	-810 841 2 287 254
Community	18 611 584	0	18 611 584
Heritage	1 960 902	0	-2 811 436 -850 534

Other property, plant and equipment

3 854 095	0	-3 912 622	-58 527
49 688 001	0	-13 485 585	36 202 416

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

### 3. Intangible assets

2012				2011			
Accumulated amortisation and impairment		Carrying value		Cost / Valuation		Accumulated amortisation and impairment	
Valuation / amortisation and impairment		Carrying value		Cost / Valuation		Accumulated amortisation and impairment	
Carrying value		Carrying value		Cost / Valuation		Carrying value	
419 103	-115 225	303 878	792 546	-373 443	419 103		

### 3. Intangible assets (continued)

#### Reconciliation of intangible assets - 2012

Intangible assets 1				Intangible assets 1			
Opening balance		Amortisation		Total		Total	
Amortisation		Total		Total		Total	
792 546	0	792 546	0	792 546	0	792 546	0

#### Reconciliation of intangible assets - 2011

Intangible assets 1				Intangible assets 1			
Opening balance		Amortisation		Total		Total	
Amortisation		Total		Total		Total	
792 546	0	792 546	0	792 546	0	792 546	0

#### 4. Investments property

Non-current assets		Investments property	
27 333 450	0		

#### 5. Inventories

Consumable stores		Consumable stores	
354 079	160 558	354 079	160 558

#### 6. Receivables from exchange transactions

Trade debtors		Trade debtors	
34 022 621	0	13 206 404	0

CONSUMER DEBTORS

34 022 621	13 206 404
Rates	7 966 412
Refuse	44 451 689
Electricity	14 585 540
Total service debtors	67 003 641
Less provision for bad debts	(32 981 020)
Total	34 022 621
Plus Debtor Discounting	-
Total	34 022 621
Rates: Ageing	-
Current (0 – 30 days)	386 093
31 - 60 Days	246 129
61 - 90 Days	186 766
91 - 120 Days	388 379
Greater than 120 days.	4 009 709
Total	8 285 920
Electricity: Ageing	-
Current (0 – 30 days)	1 284 352
31 - 60 Days	1 005 371
61 - 90 Days	1 549 249
91 - 120 Days	4 133 279
Greater than 120 days.	365 457
Total	7 972 251
Refuse: Ageing	-
Current (0 – 30 days)	569 676
31 - 60 Days	347 022
61 - 90 Days	341 960
91 - 120 Days	338 069
Greater than 120 days.	43 032 004
Total	44 177 752
Add Back credits	-
Included above: Ageing	-
Current (0 – 30 days)	-305 712
31 - 60 Days	-1 952
61 - 90 Days	-
91 - 120 Days	-
Greater than 120 days.	-
Total	-307 664

OTHER DEBTORS

## 7. Cash and cash equivalents

Cash and cash equivalents consist of the following:

BANK BALANCES AND CASH		
Cash on hand and Petty cash	2 000	2 000
Bank balances	0	268 431
Short-term deposits	3 689 027	597 687
	<b>3 691 027</b>	<b>868 118</b>

## Bank Account

The Municipality has the following main bank accounts: -

Bank statement		
FNB call account 61328003233	531 252	590 485
FNB call account 62033660376	1 055	1 023
FNB call accounts62219848746	1 997	6 178
Current account - 532830005944	0	268 431
Merchant West	3 154 723	-
	<b>3 689 027</b>	<b>866 117</b>

## Bank Account

Cash book

FNB call account 61328003233	531 252	590 485
FNB call account 62033660376	1 055	1 023
FNB call accounts62219848746	1 997	6 178
Current account - 532830005944	-	268 431
Merchant West	3 154 723	-
	<b>3 689 027</b>	<b>866 117</b>

## Bank Overdraft

Sundry Debtors	99 700	
Other debtors		
VAT Receivables	3 191 785	
Total Other Debtors	<b>3 291 485</b>	<b>-</b>



## 8. Housing development fund

Housing	Development	Fund
100 348.00	100 348	

## 9. Long term liabilities

DBSA loan	Finance cost	
1 200 000	151 366	0
1 351 365.93	1 200 000.00	

## Current liabilities

At amortised cost	
1 351 366	1 200 000

Loan granted to the municipality by DBSA at an interest rate of 6.75% per annum, being redeemed in six monthly instalments, including interest, in April and October until 2014 only commencing repayment after two years.

## 10. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Integrated National Electrification Grant	73 163	753 485
Municipal Infrastructure Grant	586 644	1 784 161
Municipal System Improvement Grant	20 296	408 430
Finance Management Grant	0	(1 066.35)
Art and Culture Grant	12	-
	680 114	2 945 009

The nature and extent of government grants recognised in the financial statements and an indication of other forms of government assistance from which the municipality has directly benefited; and

Unfulfilled conditions and other contingencies attaching to government assistance that has been recognised.

See note 18 for reconciliation of grants from National/Provincial Government and receipts.

These amounts are committed and are invested in a ring-fenced investment until utilised.

## 11. Provisions

# Reconciliation of provisions - 2012

Reconciliation of provisions - 2012			
Environmental rehabilitation	355 170	355 170	3 556 420
Leave pay	1 597 859	(1 044 386)	553 473
Bonus	404 304	96 962	501 266
<b>Opening Balance</b>	<b>355 170</b>	<b>3 201 250</b>	<b>3 556 420</b>
<b>Additions</b>			
<b>Total</b>			<b>4 611 159</b>

Reconciliation of provisions - 2011

Reconciliation of provisions - 2011			
Environmental rehabilitation	355 170.00	0	355 170
Leave pay	1 327 076	270783	1 597 859
Bonus	370 032	34 272	404 304
<b>Opening Balance</b>	<b>355 170.00</b>	<b>0</b>	<b>355 170</b>
<b>Additions</b>			
<b>Total</b>			<b>2 357 333</b>

## 12. Payables from exchange transactions

Trade payables	22 849 597	19 788 809
Other creditors	6 800 299	2 351 881
<b>Total</b>	<b>29 649 896</b>	<b>22 140 690</b>

## TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS

Trade creditors	4 442 783	2 047 634
Payments received in advance	-267	-267
Sundry creditors	1 857 716	1 014 344
Unallocated funds	1 005 434	155 030
<b>Total creditors</b>	<b>7 305 667</b>	<b>3 216 741</b>

## 13. VAT payable from exchange transactions

VAT payables	-3 191 785	699 942
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## 14. Consumer deposits

Electricity	223 818	214 708
<b>Total</b>	<b>223 818</b>	<b>214 708</b>

## 15. Revenue

Property rates	11 957 112	4 233 625
Property rates – Penalties imposed and collection charges	546 993	811 939
Service charges	27 385 452	17 657 419
Rental of facilities & equipment	389 656	94 825
Interest received – trading	337 281	102 888
Gain on asset disposal	0	-
Fines	564 566	564 861
Licences and permits	1 037 842	932 412
Government grants & subsidies	35 465 699	35 462 382
<b>Total</b>	<b>77 684 600</b>	<b>59 860 351</b>

The amount included in revenue arising from exchanges of goods or services are as follows:

Service charges	24 399 357	17 657 419
Rental of facilities & equipment	389 656	94 825
Interest received – trading	337 281	102 888
Licences and permits	1 037 842	932 412
<b>26 164 136</b>	<b>18 787 544</b>	

The amount included in revenue arising from non-exchange transactions is as follows:

Taxation revenue	11 957 112	4 233 625
Property rates		
Property rates – Penalties imposed and collection charges	546 993	811 939
Fines	564 566	564 861
Transfer revenue	35 465 699	35 462 382
Grants and Subsidies		
<b>48 534 370</b>	<b>41 072 807</b>	

#### 16. Property rates

Rates received

Property rates - penalties imposed and collection charges	11 957 112	4 233 625
	564 566	811 939
<b>12 521 678</b>	<b>5 045 564</b>	

#### Valuations

Agriculture	372 935 000	372 935 000
Residential	405 575 000	405 575 000
Business	273 508 000	273 508 000
State owned Property	89 253 000	89 253 000
State owned Land	1 300 000	1 300 000
Vacant Land	11 012 000	11 012 000
<b>1 153 583 000</b>	<b>1 153 583 000</b>	

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2009. Interim valuations are processed on a yearly basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on monthly basis with the final date for payment being the 9th of every month. Interest at prime plus 1% per annum is levied on outstanding rates.

#### 17. Service charges

Sale of electricity	22 922 433	
Refuse removal	4 463 019	
<b>27 385 452</b>	<b>0</b>	

#### 18. Government grants and subsidies

Equitable share	32 113 000	26 394 581
Integrated National Electrification Grant	680 322	1 754 515
Municipal Infrastructure Grant	13 943 517	5 010 546
Municipal System Improvement Grant	1 178 134	668 770
Finance Management	1 448 934	1 200 339
Art and Culture Grant	458 861	433 631

49 822 768	35 462 382
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#### Equitable Share

In terms of the Constitution, this grant is used to subsidise the provision of basic services to indigent community members.

#### Equitable share

32 113 000	26 394 581
17 709 768	9 067 801
49 822 768	35 462 382

#### Municipal Systems Improvement Grant

Balance unspent at beginning of year	408 430	77 200
Current-year receipts	790 000	1 000 000
Conditions met - transferred to revenue	-1 178 134	-668 770
Correction	-	0
20 296	408 430	

Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

#### Integrated National Electrification Programme Grant

Balance unspent at beginning of year	753 485	0
Current-year receipts	0	2 508 000
Conditions met - transferred to revenue	-680 322	-1 754 515
73 163	753 485	

Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

#### Municipal Infrastructure Grant

Balance unspent at beginning of year	1 784 161	1 047 706
Current-year receipts	12 746 000	5 598 000
Conditions met - transferred to revenue	-13 943 517	-4 861 545
586 644	1 784 161	

#### Finance Management Grant

Balance unspent at beginning of year	-1066	-727
Current-year receipts	1 450 000	1 200 000
Conditions met - transferred to revenue	-1 448 934	-1 200 339
-	-1066	

Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

#### Art and Culture Grant

Balance unspent at beginning of year	0	-
Current-year receipts	458 873	433 631
Conditions met - transferred to revenue	-458 861	-433 631

0	12
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Conditions still to be met - remain liabilities (see note 10).

Provide explanations of conditions still to be met and other relevant information.

#### 19. Other income

Burial Fees	14 165	7 735
Photostat copies	144	700
Plan fees	52 602	8 301
VAT income	1 494 072	0
Rates clearance	4 778	1 160
Mayor marathon	129	0
Hall and Library bookings	43 120	0
Provision for leave adjustment	1 044 386	0
Tender documents	75 550	21 650
Other income	206 057	2 638
Connections fees	10 581	0
Meter box sale	71 729	0
Insurance claims	240 015	216 768
Wood for sale	642 561,62	0
<b>3 899 888</b>	<b>258 952</b>	

#### 20. General expenses

Advertising	242 513	114 827
Stores and material	52 857	0
Audit committee	126 353	0
Auditors remuneration	1 232 584	710 299
Bank charges	65 311	52 308
Zoning of land	768 526	0
Legal expenses	741 458	0
Mayor's sport gear	575 571	0
Water Services	160 120	0
Insurance	640 994	705 871
Community development	558 954	300 850
Uniform	245 270	0
Mayor's special projects	526 000	0
Consultant	430 239	0
Fuel and oil	708 043	238 538
Postage and courier	29 615	35 488
Printing and stationery	216 861	289 455
Communication and	99 630	0
Local economic	292 950	0
development		
District and local mayors	454 005	0
cup		
Membership fees	183 240	0
Telephone and fax	335 544	684 879
Training	220 565	1 111 062
Other expenses	2 449 410	5 842 416
<b>11 356 614</b>	<b>10 085 993</b>	

#### 21. Employee related costs

Employee related cost salaries and wages	19 989 704	15 985 886
Bonus	576 499	354 236
Employee related costs-Contributions for UIF, Pensions and Medical aids	4 008 472	659 571
Travel, motor car, accommodation, subsistence and other allowances	1 494 601	1 966 659
Overtime payments	257 365	95 365
<b>Remuneration of municipal manager</b>	<b>26 326 641</b>	<b>19 061 717</b>
Annual Remuneration	255 000	580 668
Travel, motor car and other allowance	199 128	59 739
<b>Remuneration of Chief Finance Officer</b>	<b>454 128</b>	<b>640 407</b>
Annual Remuneration	360 004	374 345
Travel, motor car and other allowance	264 862	0
<b>Remuneration Director Technical Services</b>	<b>624 866</b>	<b>374 345</b>
Annual Remuneration	280 236	265 013
Travel, motor car and other allowance	263 283	176 675
<b>Remuneration Director Corporate Services</b>	<b>543 519</b>	<b>441 688</b>
Annual Remuneration	89 499	327 690
Travel motor car and other allowance	56 030	229 918
<b>Remuneration Director Community Services</b>	<b>145 529</b>	<b>557 608</b>
Annual Remuneration	329 811	327 690
Travel, motor car and other allowance	241 621	113 998
<b>Remuneration director planning &amp; development</b>	<b>571 432</b>	<b>441 688</b>
Annual Remuneration	300 000	0
Travel, motor car and other allowance	359 219	0
<b>22. Remuneration of Councilors</b>	<b>659 219</b>	<b>0</b>
Mayor	0	0
Councilors	2 917 536	2 699 460

<b>23. Investment revenue</b>		
Interest revenue	Investments	102 888
<b>24. Depreciation and amortisation</b>		
Property, plant and equipment		3 073 566
<b>25. Finance costs</b>		
Interest on external loan		677 998
Total interest expense, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit.		
<b>26. Auditors' remuneration</b>		
Fees		1 232 584
<b>27. Rental of facilities and equipment</b>		
Facilities and equipment		
Rental income		389 656
		94 825
<b>28. Bulk purchases</b>		
Electricity		11 215 559
		7 984 409
<b>29. Cash generated from operations</b>		
Surplus (deficit)		-1 097 910
Adjustments for:		
Depreciation and amortisation		21 222 196
Loss on sale of assets and liabilities		0
Movements in retirement benefit assets and liabilities		7 829 389
Movements in provisions		2 253 826.30
Prior Year Adjustment		0
Interest earned		9 585 292
<b>Changes in working capital:</b>		
Inventories		-193 521
Receivables from exchange transactions		-20 816 217
Payables from exchange transactions		797 440
VAT		-699 942
Unspent conditional grants and receipts		-2 264 895
		646 037
		0
		-19 789 851
		815 287
		-160 558

Consumer deposits	9 110	0
Long service awards contribution	0	0
	<b>7 039 477</b>	<b>9 005 798</b>

### 30. Additional Note

<b>30.2 Audit fees</b>	Amount paid-current year	1 232 584	710 299
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<b>30.3 PAYE and UIF</b>	Current year payroll deductions	3 473 153	2 622 749
	Amount paid-current year		

<b>30.4 Pension and Medical aid deduction</b>	Current year payroll deductions and council contributions	2 445 940	2 445 940
	Amount paid current year		0.00

<b>30.5 Councilor's arrears consumer accounts</b>	as at 30 June 2012	-	7 502
	RC Gevers		5596
	IAT Mbatha		13 098

<b>as at 30 June 2011</b>	RC Gevers	6 335	4246,38
	IAT Mbatha		10 582

### 31. Risk management

#### Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an ongoing review of future commitments and credit facilities. Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

#### Interest rate risk

As the municipality has no significant interest-bearing assets, the municipality's income and operating cash flows are substantially independent of changes in market interest rates.

#### Credit risk

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluates credit risk relating to customers on an ongoing basis in terms of council policy. Sales to consumer customers are settled in cash.



Paragaph 12(1)(d)(i) of Government gazette No. 27636 issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

### 35. Deviation from supply chain management regulations

0	0
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### Supply Chain Management Regulations

Irregular expenditure - Non compliance with

Incident-Awards of tenders to people in service of the state.

12 904 954	0
------------	---

0	12 904 954	Opening balance
0	0	Add: Irregular Expenditure - current year
0	-12 904 954	Condoned or written off by Council
0	-	Transfer to receivables for recovery-not condoned

### SCM Deviations

### 34. Irregular expenditure

359 871	0
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0	359 871	Opening balance
0	303999	Add: Irregular Expenditure - current year
0	-663870	Condoned or written off by Council
0	-	Transfer to receivables for recovery-not condoned

### 33. Fruitless and wasteful expenditure

4 877 698	0
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0	4 877 698	Opening balance
0	0	Add: Irregular Expenditure - current year
0	-4877698	Condoned or written off by Council
0	-	Transfer to receivables for recovery-not condoned

### 32. Unauthorised expenditure

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the and includes a note to the financial statements.

Buses and gym equipment were procured during the financial year under review and the process followed in procuring those goods deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the who considered them and subsequently approved the deviation from the normal supply chain management regulations.

### 36. Grants and subsidies paid

Grants Expenditure	2 051 635	4 746 551
	<b>2 051 635</b>	<b>4 746 551</b>

### 37. Contracted Services

#### Contracted services for:

Internal Audit	329 091.95	0
Vodacom cellphones	571 634.34	0
Security	1 136 893.02	684 879
Photocopiers & Faxes	444 493	446 876
Lease of Vehicles	1 228 877	0
	<b>3 710 989</b>	<b>1 131 755</b>

#### 38. Interest earned - outstanding debtors

Sundry debtors	17 477	17 540
Debtor discounting	-	596 381
	<b>17 477</b>	<b>613 921</b>

### 39. Retirement benefits

#### Pension benefits

The Municipality's personnel are members of one of the three Natal Joint Municipal Pension Funds i.e. (Superannuation, Provident and Retirement).

The independent valuer carries out a statutory valuation on a triennial basis and an interim valuation on an annual basis (the 2009 interim has been completed). No valuation was performed in 2010.

#### Superannuation

An interim actuarial valuation of the Fund was carried out for the period ending 31 March 2009. The actuarial value of total assets was more (less) than the actuarial value of liabilities for the service of members to that date and for pensioners by:

4 687 200 000      4 687 200 000

made up as follows:

For service to 31 March

600Z

for pensioners - surplus funding level 123.3%

123.3%

for members - deficit funding level 98.80%

an Investment Reserve of R 5 670 000.00;

## RETIREMENT BENEFITS (continued)

For service after 31

March 2009

The total contribution rate payable (excluding the surcharge) exceeded that required for future service by 1.5% (2005 : 1.0%) of pensionable emoluments, or per year

## Conclusion

The funding level of the Fund improved over the valuation period. The actuarial self-insurance arrangement is appropriate for the Fund; the asset composition of the Fund is appropriate to the nature of the liabilities.

the contributions being paid to the Fund are sufficient to meet the expected cost of future benefits;

future benefits:

A recent study undertaken of the expected impact that A I D S will have on the Fund shows that although the Fund is fairly well protected in relation to other funds,

AD is likely to result in an increase in

members' pensionable emoluments by

2010 of some

However, once the deficit in the Fund has been met the excess contributions will meet the increased cost resulting from A I D 5 for the foreseeable future. It is therefore not necessary at this stage to adjust either the benefits or the contributions.

Provident Fund

in the salient features of the Statutory (Interim) Valuation Report on the fund as at 31 March 2009 were that the net market value of the Fund's assets were sufficient to fully cover the members' share account and to provide total

A further bonus to all members at 31 October 2007 has been approved by the Committee of Management

The salient features of the Statutory (interim) valuation of the fund at 31 March 2009 are:

**For service to 31 March 2009**

for pensioners - funding level 119.1%	
for members - funding level 79.50%	
The fund was thus funded	
The fund did not hold an Investment Reser	

For service after 31 March 2009

The funding level is

The actuary is satisfied that the self-insurance arrangement is appropriate for the Fund, the asset composition of the Fund is appropriate to the nature of the future benefits

A study undertaken in 2002 of the expected impact that A I D S will have on the Fund shows that although the Fund is fairly well protected in relation to other A I D S is likely to result in an increase in the required rate of contribution of members' pensionable emoluments by 2010 of some

The matter will be addressed again at a future date.

**Post-employment medical benefits**

† present value of liability  
Asset value

7 829 389  
2 795 507

Retirement age	
Male	Female
63	60

General increase to medical 12.0%

Annual Salary Inflation 8.0%

Discount rates used 7.5%

Proportion continuing membership at retirement 100.0%

Proportion of retiring members who are married 90.0%

% of Salary contributing to n 20.0%

Future pensioners medical 12.0%

Mortality of in-service ment 2.0% In accordance with the SA 85 - 90 (Light) ultimate table (rated down 3 years for fei

Mortality of pensioners 12.00 In accordance with the PA (90) ultimate male and female tables

**Percentage of in-service members withdrawing before retirement :**

30%

47

age 20	70.00%	8	2	0.30
age 25	65.67%	34	12	0.34
age 30	50.20%	25	12	0.50
age 35	20.31%	16	15	0.80
age 40	6.23%	16	18	0.94
age 45	4.00%	19		0.96
age 50	2.00%			

43. Capital Commitment  
 Commitments in respect of capital expenditure  
 -approved and contracted for  
 4 231 703

Electricity	Number of consumers ( Residential & Commercial )	1 250	1527
	Units purchased. ( kwh )	17 846 476	17 856 476
	Units sold ( Total )	15 123 857	15 123 857
	Units lost in Distribution	2 722 619	2 732 619
	% Lost in distribution	15.26%	15%
	Total Costs ( Expenses )	11 215 559	7 984 409
	Cost per unit purchased.	R 0.63	0.47
	Total cost lost through distribution	1 711 021	1 272 752

42. Distribution losses.  
 No adjustments were made to amounts previously reported in the annual financial statements of the municipality arising from the implementation of new accounting policies and/or changes to existing policies:

41. Change in accounting policy  
 Non current liabilities  
 Current liabilities

40. Finance lease obligation - lessee  
 Minimum lease payments due  
 Within one year  
 In the second to fifth year inclusive  
 Total  
 Present value of minimum lease payments

Asset provision	All employees value of asset to be put aside R	7 829 389	at the beginning of 2012 year
	Med aid contributors value of asset to be put aside R	2 795 507	
	Annual return on asset prc	10.00%	
	Admin costs and net fees	2.00%	
	as % of asset		

Employees under review	1	All employees	
age 55	17	157	
age 60	13	5	
age 65+	0.00%	110	
	0.00%		1.00
	0.98		

-approved but not yet contracted for

9 704 410	-
13 936 113	
<hr/>	
4 231 703	-
9 704 410	
13 936 113	
<hr/>	

#### 44. Contingent liability

##### 44.1 Claim for damage - Cox and Partner

The Municipality is being sued by Cox and Partner for collection of debtors. Council is contesting the claim based on legal advice. A court date has not yet been set. The contingent liability includes legal costs of R 900 000. Should Council be unsuccessful in defending the claim, there is a possibility that the claim will be settled from R 2 500 000

##### 44.2 Claim for damages - AMT Putini

The Municipality is being sued by AMT Putini for termination of contract. Council is contesting the claim based on legal advice. A court date has not yet been set. The contingent liability includes legal costs of R 250 000. Should Council be unsuccessful in defending the claim, there is a possibility that the claim will be settled from R 3 500 000.

##### 44.3 Guarantee with Eskom

The Municipality has call account amounting R530 000 has been invested with First National Bank as guarantee for Eskom

##### 45. Going concern

Management acknowledges the unfavourable financial health of the Municipality, characterised by Payables in note 08, grants are not cashed backed and penalties and interests due to payments on summons. Despite this, the municipality is working on collecting revenue generated from service debtors. The municipality is guaranteed equitable share allocations that cash on a continuous basis. Management will table an adjustment budget cutting back some expenditure

#### 46. EVENTS AFTER THE REPORTING DATE

There are no identified events after reporting date which required disclosure or adjustment

#### 47. Related parties

Compensation to councillors and other key management (refer to note 20 & 21):  
Councillor RC Govers & IAT Mbatha has a financial interest in which they ownning edumbe Municipality  
Related party balances

Amounts included in trade receivables regarding related parties relate to amount owed by Cllr RC Gevers and IAT Mbatha

10 582	13 098
10582	13098

Related party transactions Services charges from related parties amount owed by Cllr RC Gevers and IAT Mbatha

#### 47. Comparative figures budget versus actual

	Final budget	Actual Outcome	Variance	Reason
--	--------------	----------------	----------	--------

Property rates	6 684 613	11 957 112	(5 272 498.67)	New property billed which were not
Service charges	11 530 593	27 385 452	(15 854 859.11)	New tariff applicable Grants was with held due to unspent 2009/10
Transfers recognised grants	48 557 215	35 465 699	13 091 515.82	Land sale amount was not received
Other own revenue	8 098 625	6 776 225	1 322 399.86	
<b>TOTAL INCOME</b>	<b>74 871 046</b>	<b>81 584 488</b>	<b>(6 713 442.10)</b>	

Employee costs	21 617 295	26 326 641	4 709 346.44	Employment of contract staff and new Sec 57
Remuneration of councillors	3 322 895	2 917 536	(405 358.75)	As per approved by MEC
Transfers and grants	2 240 000	2 051 635	(188 365.16)	As per DORA allocation reduce expenditure due to cashflow
Other own expenditure	47 690 856	51 386 585	3 695 729.41	
<b>TOTAL EXPENDITURE</b>	<b>74 871 046</b>	<b>82 682 398</b>	<b>7 811 351.94</b>	
<b>Surplus/(Deficits)</b>				



Fn	Dp	Sc	ItemSub	Description	Year Opening Bal	Year Debit Move	Year Credit Move	YTD Debit Bal	YTD Credit Bal
1	15	5	106000	VAT RESERVES	-	74 858.33	(74 858.33)	-	-
5	70	5	201000	HOUSING DEVELO. ACCOUNT ACCUMULATED FUNDS	(100 348.00)	-	-	-	(100 348.00)
5	72	5	6000	UNSPENT GRANT MIG	(1 784 160.54)	13 943 516.62	(12 746 000.00)	-	(100 348.00)
5	72	5	10000	UNSPENT GRANT ARTS AND CULTURE	-	458 860.92	(458 873.00)	-	(586 643.92)
5	72	5	12000	FINANCE MANAGEMENT	1 066.35	1 450 071.70	(1 451 138.05)	-	(12.08)
5	72	5	27000	UNSPENT GRANT ENERGY GRANT	(753 484.96)	680 322.36	-	-	(73 162.60)
5	72	5	29000	UNSPENT GRANT: MSIG	(408 429.90)	1 178 134.11	(790 000.00)	-	(20 295.79)
5	72	10	19000	REVALUATION RESERVE WATER: NON DISTR. RESERV	(3 734 859.00)	-	-	-	(3 734 859.00)
5	72	10	25000	CAPITALISATION RESERVE	(11 081 877.00)	-	-	-	(11 081 877.00)
5	72	10	260000	GOVERNMENT GRANT RES VALUATIONS CONTRIB.	(26 227 798.00)	17 459 014.08	(413 711 857.13)	-	(422 480 641.05)
5	73	5	26000	LONG TERM LIABILITIES	(1 200 000.00)	-	(151 365.93)	-	(1 351 365.93)
5	74	5	400000	DEPOSITS CONSUMERS	(210 997.66)	1 040.00	(7 150.24)	-	(217 107.90)
5	74	5	401000	DEPOSITS SUNDRY	(3 710.00)	-	(3 000.00)	-	(6 710.00)
5	75	5	14100	PPE-LAND&BIG-LAND-COST	11 118 809.00	32 450 027.00	(49 609.00)	43 519 227.00	-
5	75	5	14101	PPE-LAND&BIG-BUILD-COST	11 044 516.53	50 495 080.69	(9 583 876.69)	51 955 720.53	-
5	75	5	14110	PPE-INFRASTR ELECTRICITY	2 924 604.00	16 467 386.00	(1 519 893.26)	17 872 096.74	-
5	75	5	14111	PPE-INFRASTR ROADS COST	18 611 583.74	317 343 670.44	(14 647 408.52)	321 307 845.66	-
5	75	5	14122	PPE-COMM-RECREATIONAL COST	173 491.00	15 166 671.61	-	15 340 162.61	-
5	75	5	14123	PPE-COMM-SECURITY COST	338 032.00	461 270.00	-	799 302.00	-
5	75	5	14130	PPE-OTHER-AUDIO VISUAL COST	140 099.00	-	-	140 099.00	-
5	75	5	14131	PPE-OTHER-BINS&CONTAINER COST	25 830.00	-	-	25 830.00	-
5	75	5	14132	PPE-INFRASTR.EQUIPMENT COST	923 899.00	19 000.00	(458 411.15)	484 487.85	-
5	75	5	14135	PPE-FIRE EQUIP-COST	40 500.00	-	-	40 500.00	-
5	75	5	14136	PPE-OTHER-F/FITTING-COST	1 424 501.00	1 196 625.17	(176 990.64)	2 444 135.53	-
5	75	5	14137	PPE-OTHER-MED EQUIP-COST	16 500.00	-	-	16 500.00	-
5	75	5	14138	PPE-OTHER-OFFICE EQUIP COST	840 624.00	-	-	840 624.00	-
5	75	5	14140	PPE-OTHER-VEHICLE/TRACTO	1 960 902.00	6 913 257.30	(395 400.00)	8 478 759.30	-
5	75	5	14141	PPE-OTHER-PLANT&EQUIP-CO	31 690.00	34 698.18	(4 240.00)	62 148.18	-
5	75	5	14142	PPE-OTHER-TOOLS&EQUIP-CO	72 400.00	-	-	72 400.00	-
5	75	5	14143	PPE-REHABILITATION FOR LAND FILSITE	-	3 201 250.05	-	3 201 250.05	-
5	75	5	14145	FINANCE LEASE	(247 611.81)	1 197 102.13	-	-	949 490.32
5	75	5	15000	CAPITAL OUTLAY INTANG. ASSETS	792 546.00	-	-	792 546.00	-
5	75	5	100201	PPE-LAND&BIG-BUILDINGS A	(2 889 346.00)	-	(1 796 698.67)	-	(4 686 044.67)
5	75	5	100210	DPCN-ELECTRICITY	(268 067.00)	-	(542 773.90)	-	(810 840.90)
5	75	5	100211	PPE-INFRASTR-ROADS ACC	(6 520 333.00)	-	(11 004 151.58)	-	(17 524 484.58)
5	75	5	100222	PPE-COMM-RECREATIONAL AC	(57 108.00)	-	(1 556 621.07)	-	(1 613 729.07)
5	75	5	100223	PPE-COMM-SECURITY ACC	(173 765.00)	-	(75 551.33)	-	(249 316.33)
5	75	5	100230	PPE-OTHER-AUDIO VISUAL A	(138 321.00)	-	-	-	(138 321.00)
5	75	5	100231	PPE-OTHER-BINS&CONTAINER	(19 377.00)	-	-	-	(19 377.00)
5	75	5	100233	PPE-COMPUTER EQUIP ACC	(1 268 238.00)	-	(287 937.90)	-	(1 556 175.90)
5	75	5	100233	PPE-COMP SOFTWARE ACC	(154 864.00)	-	(115 225.34)	-	(270 089.34)
5	75	5	100235	PPE-FIRE EQUIP ACC	(33 075.00)	-	-	-	(33 075.00)
5	75	5	100236	PPE-F/FITTINGS ACC	(566 728.00)	-	(748 350.47)	-	(1 315 078.47)
5	75	5	100237	PPE-MED EQUIP ACC	(11 842.00)	-	-	-	(11 842.00)
5	75	5	100238	PPE-OFFICE EQUIP ACC	(408 031.00)	-	-	-	(408 031.00)
5	75	5	100240	PPE-VEHICLE/TRACTORS ACC	(1 502 797.00)	-	(1 308 639.42)	-	(2 811 436.42)
5	75	5	100241	PPE-PLANTS & EQUIP ACC	(19 592.00)	-	(39 523.64)	-	(59 115.64)
5	75	5	100242	PPE-TOOLS & EQUIP ACC	(69 135.00)	-	(98 766.10)	-	(167 921.10)
5	75	5	100243	LEASED ASSET	241 611.06	-	-	241 611.06	-
5	77	5	750000	INVESTMENTS	-	20 100 000.00	(20 100 000.00)	-	-
5	77	5	751000	INTEREST DR/CR BALANCE	(0.30)	79 865.52	(79 865.22)	-	-
5	77	5	7520000	INVENTORIES	160 558.20	193 521.13	-	354 079.33	-
5	81	5	500000	DEBTORS RATES	505 286.46	12 776 160.21	(5 315 034.89)	7 966 411.78	-
5	81	5	501000	DEBTORS REFUSE REMOVAL	40 582 946.33	5 139 310.24	(1 240 567.58)	44 451 688.89	-
5	81	5	504000	DEBTORS ELECTRICITY	5 129 191.53	156 549 180.51	(147 092 831.67)	14 585 540.37	-
5	81	5	505000	DEBTORS SUNDRY DEBTORS	(1 014 344.26)	99 550.41	(942 922.15)	-	(1 857 716.00)
5	83	5	200000	PROV.-REHABILITI PROVISIONS	(385 170.00)	-	(3 201 250.02)	-	(3 586 420.02)

5	83	5	270000	PROVISIONS	AUDIT FEES: CONTRIBUTION	(0.48)	-	-	(0.48)
5	83	5	272000	PROVISIONS-RATES	8AD DEBTS: CONTRIBUTION	2 070 824.86	-	-	-
5	83	5	272361	PROVISION REFUSE		(35 941 428.39)	-	-	(35 941 428.39)
5	83	5	272362	PROVISION RATES-ELECT		(984 490.14)	-	-	(984 490.14)
5	83	5	272363	PROVISION RATES-SUNDRY		1 874 073.70	-	-	-
5	84	5	504000	PROVISION FOR EMPLOYEE BENEFITS		-	-	-	-
5	84	5	855000	STAFF LEAVE		(1 597 858.60)	1 044 386.21	(7 829 389.00)	(7 829 389.00)
5	84	5	856000	STAFF BONUS		(404 304.26)	-	-	(553 472.39)
5	84	10	650000	SUSPENSE	VAT: INPUT	5 529 884.80	4 733 327.92	(96 962.49)	(501 266.75)
5	84	10	651000	SUSPENSE	VAT: DEBTORS COMAINED	(6 305 052.65)	29 979.49	(30 229.44)	-
5	84	10	652000	SUSPENSE	VAT: OUTPUT	75 225.63	21 117 718.37	(20 133 095.91)	(8 101 046.02)
5	84	15	9640000	CREDITORS SUSPENSE ACC		(2 047 633.59)	43 270 557.49	(45 665 706.99)	(4 442 783.09)
5	84	15	9660000	BILLING SUSPENSE		-	901 669.24	(884 396.27)	-
5	84	15	9661000	BILLING DEF. CONTROL		(208 716.90)	1 505 175.86	(838 440.89)	-
5	84	15	9662000	BILLING DEF. CONTRA		208 716.90	800 859.43	(1 385 167.49)	(375 591.16)
5	84	20	303000	CREDITORS- VARIOUS	CASHIER SURPLUS	266.69	-	-	-
5	84	20	852001	SALARY SUSPENSE		(155 029.95)	25 676 335.87	(26 526 740.21)	(1 005 434.29)
5	85	5	701000	CASH AND BANK	CASH BOOK	268 431.34	98 448 116.18	(98 746 967.57)	(30 420.05)
5	85	5	701401	CALL ACCOUNT-6132800323		590 485.25	5 058 905.07	(5 118 137.50)	-
5	85	5	701402	CALL ACCOUNT-6203660376		1 023.28	2 014 732.09	(2 014 700.00)	-
5	85	5	701403	CALL ACCOUNT-62219848746		6 178.47	12 555 873.86	(12 560 055.00)	-
5	85	5	701404	INVESTMENT ACCOUNT		-	3 154 723.31	-	-
5	85	10	700000	CASH AND BANK	PETTY CASH	2 000.00	-	-	-
5	90	5	9998000	UNAPPROPRIATED SURPLUS	CURRENT YEAR	-	217 564 388.91	(217 564 388.91)	-
5	90	5	9998001	UNAPPROPRIATED SURPLUS	LAST YEAR	1 169 627.37	-	(20 009 080.59)	(18 839 433.22)
5	90	5	INC / EXP TOTAL:			0.00	1 113 006 194.01	(1 113 006 194.01)	(553 337 454.28)

Q

50 076 242.79  
(50 076 242.79)  
(0.00)

1	1	65	10	3960000	ELECTRICITY SALES-METERS	(28 661 653.35)	(7 042 986.00)	(7 042 986.00)	-	(19 936 338.28)	47 942 259.90
1	1	15	5	3610000	EQUITABLE SHARE-DORA	-	(12 613 000.00)	(12 613 000.00)	-	(23 113 000.00)	3 885 000.00
1	1	15	5	3035000	ASSESSMENT RATES SPL	(203 866.58)	(1 414 485.00)	(1 414 485.00)	-	(5 668 240.57)	4 253 755.57
1	1	65	10	3610000	EQUITABLE SHARE-DORA	-	(12 000 000.00)	(12 000 000.00)	-	(5 000 000.00)	(7 000 000.00)
1	1	55	10	3160000	REFUSE SERVICES	(868 855.56)	-	-	-	(4 463 018.87)	4 463 018.87
1	1	15	5	3060000	ASSESSMENT RATE URBAN AG	(2 474 920.31)	(766 666.00)	(766 666.00)	-	(3 091 274.74)	2 324 508.74
1	1	65	10	3965000	PREPAID SALES	(328 835.15)	(2 851 373.00)	(2 851 373.00)	-	(2 986 094.96)	134 721.96
1	1	15	5	3897000	VAT REFUND	(1 494 071.61)	-	-	-	(1 494 071.61)	2 369 620.35
1	1	15	45	5810000	EQUITABLE SHARE-DORA	-	(4 000 000.00)	(4 000 000.00)	-	(2 000 000.00)	(2 000 000.00)
1	1	15	5	3040000	ASSESSMENT RATE COMMERC	(339 014.98)	(1 665 288.00)	(1 665 288.00)	-	(1 607 991.56)	(57 296.44)
1	1	15	5	3030000	ASSESSMENT RATE RESIDENT	(308 126.91)	(2 837 904.00)	(2 837 904.00)	-	(1 452 077.49)	(1 385 826.51)
1	1	15	5	3620000	FINANCE MANAGEMENT GRANT FMG	(50 813.56)	(1 450 000.00)	(1 450 000.00)	-	(1 338 583.98)	(111 416.02)
1	1	10	20	3720000	MSIG GRANT	(98 118.87)	(790 000.00)	(790 000.00)	-	(1 038 346.20)	248 346.20
1	1	10	10	3610000	EQUITABLE SHARE-DORA	-	(1 500 000.00)	(1 500 000.00)	-	(1 000 000.00)	(500 000.00)
1	1	25	40	3610000	EQUITABLE SHARE-DORA	-	(2 000 000.00)	(2 000 000.00)	-	(1 000 000.00)	(1 000 000.00)
1	1	15	5	3885000	BONUSSES WOOD SALES	-	(732 520.00)	(732 520.00)	-	(642 561.62)	(89 958.38)
1	1	15	5	3100000	COLLECTION CHARGES RATES	(114 153.01)	(285 817.00)	(285 817.00)	-	(546 992.63)	261 175.63
1	1	35	10	3410000	TRAFFIC FINES	(56 000.00)	(544 500.00)	(544 500.00)	-	(540 438.12)	(4 061.88)
1	1	25	20	3607000	SUBSIOY ART AND CULTURE	(458 860.92)	(458 873.00)	(458 873.00)	-	(458 860.92)	(12.08)
1	1	30	70	5921000	MIG	(33 176.86)	(12 746 000.00)	(12 746 000.00)	-	(396 769.77)	(12 349 230.23)
1	1	15	5	3260000	RENTAL EOR STANDS	(98 302.64)	11 000.00	11 000.00	-	(389 655.80)	400 655.80
1	1	15	5	3300000	INTEREST - INVESTMENTS	(282 029.47)	(101 577.00)	(101 577.00)	-	(337 280.69)	235 703.69
1	1	10	20	3895000	INSURANCE CLAIM	(89 200.00)	(212 360.00)	(212 360.00)	-	(240 014.99)	27 654.99
1	1	35	40	3480000	APPLICATION DRIVERS LECE	(18 550.00)	(180 700.00)	(180 700.00)	-	(215 190.00)	34 490.00
1	1	35	40	3460000	FEEES MOTORVEHICLES	(13 541.46)	(187 415.00)	(187 415.00)	-	(210 994.35)	23 579.35
1	1	15	5	3890000	MISCELLANEOUS	357 453.39	(63 597.00)	(63 597.00)	-	(206 056.62)	142 459.62
1	1	35	40	3510000	CARD TYPE DRIVERS LICENS	(17 475.00)	(68 020.00)	(68 020.00)	-	(178 915.00)	110 895.00
1	1	35	40	3470000	LEARNERS LICENSES	(14 480.00)	(186 940.00)	(186 940.00)	-	(178 430.00)	(8 510.00)
1	1	10	20	4080000	LEAVE PAY	(149 198.03)	20 082.00	20 082.00	-	(149 198.03)	169 280.03
1	1	15	5	4080000	LEAVE PAY	(149 198.03)	113 168.00	113 168.00	-	(149 198.03)	262 366.03
1	1	25	40	4080000	LEAVE PAY	(149 198.03)	76 058.00	76 058.00	-	(149 198.03)	225 256.03
1	1	30	10	4080000	LEAVE PAY	(149 198.03)	27 557.00	27 557.00	-	(149 198.03)	176 755.03
1	1	30	50	4080000	LEAVE PAY	(149 198.03)	40 828.00	40 828.00	-	(149 198.03)	190 026.03
1	1	35	10	4080000	LEAVE PAY	(149 198.03)	273 830.00	273 830.00	-	(149 198.03)	423 028.03
1	1	15	5	3020000	ASSESS RATES GOV COMMERC	(135 509.04)	(270.00)	(270.00)	-	(137 527.31)	137 257.31
1	1	15	20	3720000	MSIG GRANT	(25 127.52)	(99 342.00)	(99 342.00)	-	(120 138.31)	20 796.31
1	1	35	40	3490000	ROADWORTHY CERTIFICATE	(9 260.00)	(103 800.00)	(103 800.00)	-	(112 430.01)	8 630.01
1	1	15	5	3866000	TENDER DOCUMENT FEEES	-	53 550.00	53 550.00	-	(175 550.23)	129 100.23
1	1	35	40	3520000	PRODIIBA CHAEGES CARD TYP	(7 275.00)	(50 000.00)	(50 000.00)	-	(73 522.52)	23 522.52
1	1	35	40	3500000	PROFESSIONAL DRIVERS PER	(7 200.00)	(120 000.00)	(120 000.00)	-	(68 360.00)	(51 640.00)
1	1	65	10	3961000	METER BOX SALES	(6 578.99)	34 409.00	34 409.00	-	(63 000.85)	97 409.85
1	1	15	30	3270000	FEEES HALL HIRE-PP8	-	-	-	-	(37 750.00)	37 750.00
1	1	30	50	3161000	8UILDING PLAN FEEES	-	-	-	-	(26 359.72)	26 359.72
1	1	35	40	3530000	TEMPRARY LICENCES	(1 170.00)	(20 000.00)	(20 000.00)	-	(26 242.15)	4 128.00
1	1	25	10	3870000	BURIAL FEEES	(632.47)	-	-	-	(14 128.00)	14 128.00
1	1	65	10	3975000	CONNECTION FEEES	(1 440.00)	(7 792.00)	(7 792.00)	-	(14 164.54)	14 164.54
1	1	65	10	3962000	METER TAMP. FINE	(300.00)	6 988.00	6 988.00	-	(10 580.51)	2 788.51
1	1	15	30	3281000	SKILL CENTRE HIRE FEEES	(600.00)	-	-	-	(8 728.34)	15 716.34
1	1	15	5	3860000	CERTIFICATE RATES CLERA	(270.00)	(1 028.00)	(1 028.00)	-	(5 100.00)	5 100.00
1	1	15	5	3860000	CERTIFICATE RATES CLERA	(270.00)	(1 028.00)	(1 028.00)	-	(4 777.63)	3 749.63

1	1	15	30	3295000	FEES HALL HIRE LIBRARY	-	-	-	-	(270.00)	270.00
1	1	15	5	3867000	FAX AND PHOTOCOPY FEES	-	-	-	-	(144.00)	144.00
1	1	25	40	3333000	MAYORAL MARATHON	(129.00)	-	-	-	(129.00)	129.00
1	1	25	15	4110000	BARGAINING COUNCIL LEVIE	(8.20)	144.00	144.00	-	57.40	86.60
1	1	30	30	4110000	BARGAINING COUNCIL LEVIE	(8.20)	96.00	96.00	-	57.40	38.60
1	1	55	20	4110000	BARGAINING COUNCIL LEVIE	(8.20)	96.00	96.00	-	65.60	30.40
1	1	25	45	5367000	SPORTS INDABA AND AWARDS	-	40 000.00	40 000.00	-	75.88	39 924.12
1	1	15	40	4110000	BARGAINING COUNCIL LEVIE	(12.30)	192.00	192.00	-	77.90	114.10
1	1	25	10	4110000	BARGAINING COUNCIL LEVIE	(12.30)	96.00	96.00	-	86.10	9.90
1	1	20	10	4440000	TOOLS & EQUIPMENT	-	5 000.00	5 000.00	-	99.88	4 900.12
1	1	35	40	4110000	BARGAINING COUNCIL LEVIE	(16.40)	240.00	240.00	-	114.80	125.20
1	1	55	10	4110000	BARGAINING COUNCIL LEVIE	(16.40)	192.00	192.00	-	114.80	77.20
1	1	15	5	4420000	OFFICE EQUIPMENT & MACHI	-	-	-	-	140.90	(140.90)
1	1	65	10	4110000	BARGAINING COUNCIL LEVIE	36.90	336.00	336.00	-	155.80	180.20
1	1	30	50	5170000	REFRESHMENT	-	27 000.00	27 000.00	-	158.64	26 841.36
1	1	15	20	4110000	BARGAINING COUNCIL LEVIE	8.20	48.00	48.00	-	164.00	(116.00)
1	1	25	20	4110000	BARGAINING COUNCIL LEVIE	65.50	192.00	192.00	-	188.50	3.50
1	1	25	60	4110000	BARGAINING COUNCIL LEVIE	(24.60)	336.00	336.00	-	196.80	139.20
1	1	65	10	4360000	BUILDINGS & STRUCTURES	-	10 000.00	10 000.00	-	245.57	9 754.43
1	1	35	30	4450000	VEHICLES; TRACTORS & TRA	-	20 000.00	20 000.00	-	280.47	19 719.53
1	1	30	70	4110000	BARGAINING COUNCIL LEVIE	(36.90)	288.00	288.00	-	282.90	5.10
1	1	25	20	4360000	BUILDINGS & STRUCTURES	-	5 000.00	5 000.00	-	304.95	4 695.05
1	1	30	60	4110000	BARGAINING COUNCIL LEVIE	(53.30)	528.00	528.00	-	311.60	216.40
1	1	30	30	5270000	SUNDRIES	-	20 000.00	20 000.00	-	324.75	19 675.25
1	1	30	30	5330000	TRAVELLING AND SUBSISTEN	-	5 000.00	5 000.00	-	531.16	4 468.84
1	1	35	10	4110000	BARGAINING COUNCIL LEVIE	174.50	624.00	624.00	-	547.60	76.40
1	1	20	10	4360000	BUILDINGS & STRUCTURES	-	100 000.00	100 000.00	-	701.05	99 298.95
1	1	15	5	4450000	VEHICLES; TRACTORS & TRA	-	10 000.00	10 000.00	-	719.31	9 280.69
1	1	25	15	4150000	UNEMPLOYMENT INSURANCE F	(107.66)	1 852.00	1 852.00	-	770.48	1 081.52
1	1	15	35	4150000	UNEMPLOYMENT INSURANCE F	(100.90)	3 192.21	3 192.21	-	773.87	2 418.34
1	1	10	30	5080000	NEWSLETTER-ALL WARDS	-	60 000.00	60 000.00	-	789.00	59 211.00
1	1	20	10	4110000	BARGAINING COUNCIL LEVIE	965.29	240.00	240.00	-	977.59	(737.59)
1	1	55	20	4150000	UNEMPLOYMENT INSURANCE F	(161.49)	1 400.00	1 400.00	-	1 155.51	244.49
1	1	30	30	4150000	UNEMPLOYMENT INSURANCE F	(172.11)	2 645.00	2 645.00	-	1 252.12	1 392.88
1	1	25	10	4150000	UNEMPLOYMENT INSURANCE F	(161.49)	1 400.00	1 400.00	-	1 333.38	66.62
1	1	25	40	4450000	VEHICLES; TRACTORS & TRA	-	20 000.00	20 000.00	-	1 366.83	18 633.17
1	1	15	5	5430000	INDIGENT RELIEF	-	360 000.00	360 000.00	-	1 400.00	358 600.00
1	1	15	20	4150000	UNEMPLOYMENT INSURANCE F	372.78	2 074.00	2 074.00	-	1 620.58	453.42
1	1	55	10	4150000	UNEMPLOYMENT INSURANCE F	(197.88)	2 572.00	2 572.00	-	1 623.80	948.20
1	1	10	30	4420000	OFFICE EQUIPMENT & MACHI	-	20 000.00	20 000.00	-	1 673.67	18 326.33
1	1	15	10	4420000	OFFICE EQUIPMENT & MACHI	-	30 000.00	30 000.00	-	1 714.43	28 285.57
1	1	65	10	4440000	TOOLS & EQUIPMENT	-	20 000.00	20 000.00	-	1 720.10	18 279.90
1	1	15	40	4150000	UNEMPLOYMENT INSURANCE F	(232.00)	6 285.00	6 285.00	-	1 756.59	4 528.41
1	1	10	10	4070000	BONUSES	-	-	-	-	1 760.00	(1 760.00)
1	1	35	40	4150000	UNEMPLOYMENT INSURANCE F	(229.80)	3 480.01	3 480.01	-	1 847.71	1 632.30
1	1	25	40	3290000	FEES HALL HIRE DUMBE	1 760.00	(2 500.00)	(2 500.00)	-	2 160.00	(4 660.00)
1	1	10	20	5120000	PROMOTIONS	2 345.12	40 000.00	40 000.00	-	2 345.12	37 654.88
1	1	30	30	4120000	MEDICAL AID CONTRIBUTION	-	19 529.00	19 529.00	-	2 498.40	17 030.60
1	1	10	20	5170000	REFRESHMENT	-	10 000.00	10 000.00	-	2 809.92	7 190.08
1	1	25	60	4150000	UNEMPLOYMENT INSURANCE F	(293.53)	4 336.00	4 336.00	-	2 884.67	1 451.33
1	1	20	10	4150000	UNEMPLOYMENT INSURANCE F	1 011.52	6 781.00	6 781.00	-	3 431.50	3 349.50

1	1	15	45	517000	REFRESHMENT	1 105.00	20 000.00	20 000.00	-	3 476.67	16 523.33
1	1	10	10	512000	PROMOTIONS	-	26 511.00	26 511.00	-	3 700.00	22 811.00
1	1	15	5	517000	REFRESHMENT	2 500.00	20 000.00	20 000.00	-	3 882.05	16 117.95
1	1	30	10	517000	REFRESHMENT	3 200.00	10 000.00	10 000.00	-	4 126.59	5 873.41
1	1	15	30	406000	ALLOWANCE:CELLPHONE	4 333.33	28 000.00	28 000.00	-	4 333.33	23 666.67
1	1	25	20	441000	FURNITURE & FITTINGS	-	10 000.00	10 000.00	-	4 381.58	5 618.42
1	1	30	70	415000	UNEMPLOYMENT INSURANCE F	(495.95)	4 201.00	4 201.00	-	4 473.29	(272.29)
1	1	25	45	5363000	FEDERATION SUPPORT	-	20 000.00	20 000.00	-	4 500.00	15 500.00
1	1	25	45	5330000	TRAVELLING AND SUBSISTEN	-	10 000.00	10 000.00	-	4 650.00	5 350.00
1	1	65	10	4150000	UNEMPLOYMENT INSURANCE F	1 488.70	9 347.00	9 347.00	-	4 714.04	4 632.96
1	1	35	30	5190000	RELIEF-DISASTER VICTIMS	-	60 000.00	60 000.00	-	4 799.00	55 201.00
1	1	30	50	4420000	OFFICE EQUIPMENT & MACHI	5 009.16	80 000.00	80 000.00	-	5 268.22	74 731.78
1	1	25	40	4150000	UNEMPLOYMENT INSURANCE F	3 666.16	4 976.00	4 976.00	-	5 270.41	(294.41)
1	1	30	60	4150000	UNEMPLOYMENT INSURANCE F	(762.69)	8 051.00	8 051.00	-	5 392.91	2 658.09
1	1	35	20	5330000	TRAVELLING AND SUBSISTEN	5 424.31	10 000.00	10 000.00	-	5 424.31	4 575.69
1	1	25	45	5361000	YOUTH DEBATE AND PARYER	-	20 000.00	20 000.00	-	5 590.00	14 410.00
1	1	25	20	5406000	ARTS AND CULTURE	5 681.72	96 000.00	96 000.00	-	5 681.72	90 318.28
1	1	20	10	4070000	BONUSES	6 106.64	52 165.00	52 165.00	-	6 106.64	46 058.36
1	1	25	40	4070000	BONUSES	6 240.45	38 373.00	38 373.00	-	6 240.45	32 132.55
1	1	35	30	5170000	REFRESHMENT	-	20 000.00	20 000.00	-	6 379.74	13 620.26
1	1	65	10	4450000	VEHICLES; TRACTORS & TRA	-	50 000.00	50 000.00	-	6 437.42	43 562.58
1	1	35	40	4120000	MEDICAL AID CONTRIBUTION	(915.00)	25 696.00	25 696.00	-	6 523.80	19 172.20
1	1	15	30	4010000	OVERTIME	6 577.18	60 780.00	60 780.00	-	6 577.18	54 202.82
1	1	35	30	5330000	TRAVELLING AND SUBSISTEN	6 799.34	5 000.00	5 000.00	-	6 799.34	(1 799.34)
1	1	25	40	4110000	BARGAINING COUNCIL LEVIE	6 493.78	240.00	240.00	-	6 911.98	(6 671.98)
1	1	15	45	5110000	POSTAGE & REVENUE STAMPS	-	20 000.00	20 000.00	-	7 189.97	12 810.03
1	1	10	20	5270000	SUNDRIES	4 500.00	10 000.00	10 000.00	-	7 831.99	2 168.01
1	1	25	15	4100000	CONTRIBUTION:PENSION FUN	(1 368.38)	30 778.00	30 778.00	-	8 053.44	22 724.56
1	1	30	10	4150000	UNEMPLOYMENT INSURANCE F	2 991.21	7 372.00	7 372.00	-	8 404.14	(1 032.14)
1	1	25	40	3270000	FEES HALL HIRE-PPH	-	(53 382.00)	(53 382.00)	-	8 518.95	(61 900.95)
1	1	25	20	4150000	UNEMPLOYMENT INSURANCE F	4 009.52	3 558.00	3 558.00	-	9 204.59	(5 646.59)
1	1	30	50	4060000	ALLOWANCE:CELLPHONE	6 999.99	28 000.00	28 000.00	-	9 333.32	18 666.68
1	1	15	45	4420000	OFFICE EQUIPMENT & MACHI	9 382.59	30 000.00	30 000.00	-	9 548.16	20 451.84
1	1	25	20	5330000	TRAVELLING AND SUBSISTEN	(5 085.57)	20 000.00	20 000.00	-	10 202.99	9 797.01
1	1	10	10	5060000	MEMBERSHIP FEES	-	50 000.00	50 000.00	-	10 500.00	39 500.00
1	1	25	40	4700000	POVERTY ALLEVATION	10 936.59	400 000.00	400 000.00	-	10 936.59	389 063.41
1	1	15	30	4150000	UNEMPLOYMENT INSURANCE F	1 490.77	13 733.00	13 733.00	-	11 297.66	2 435.34
1	1	10	20	4420000	OFFICE EQUIPMENT & MACHI	-	20 000.00	20 000.00	-	11 304.15	8 695.85
1	1	10	10	5170000	REFRESHMENT	-	40 000.00	40 000.00	-	11 962.70	28 037.30
1	1	25	40	4060000	ALLOWANCE:CELLPHONE	8 000.00	24 000.00	24 000.00	-	12 000.00	12 000.00
1	1	30	10	4110000	BARGAINING COUNCIL LEVIE	8 051.85	192.00	192.00	-	14 036.14	(13 844.14)
1	1	15	20	5330000	TRAVELLING AND SUBSISTEN	1 333.05	40 000.00	40 000.00	-	14 990.71	25 009.29
1	1	30	10	4420000	OFFICE EQUIPMENT & MACHI	-	80 000.00	80 000.00	-	15 547.49	64 457.51
1	1	25	20	4120000	MEDICAL AID CONTRIBUTION	4 541.40	26 273.00	26 273.00	-	15 856.29	10 416.71
1	1	35	40	4440000	TOOLS & EQUIPMENT	-	20 000.00	20 000.00	-	16 097.50	3 902.50
1	1	35	10	4150000	UNEMPLOYMENT INSURANCE F	6 202.03	14 306.00	14 306.00	-	16 638.48	(2 332.48)
1	1	65	10	4070000	BONUSES	17 000.82	71 902.00	71 902.00	-	17 000.82	54 901.18
1	1	30	10	4060000	ALLOWANCE:CELLPHONE	12 500.00	30 000.00	30 000.00	-	17 500.00	12 500.00
1	1	25	10	4100000	CONTRIBUTION:PENSION FUN	-	23 254.00	23 254.00	-	17 553.68	5 700.32
1	1	30	50	4110000	BARGAINING COUNCIL LEVIE	9 985.21	3 024.00	3 024.00	-	18 044.21	(15 020.21)
1	1	15	5	4060000	ALLOWANCE:CELLPHONE	13 090.84	31 423.00	31 423.00	-	18 327.20	13 095.80

1	1	15	30	4030000	ALLOWANCE: HOUSING	19 333.33	48 000.00	48 000.00	-	19 333.33	28 666.67
1	1	25	40	5340000	WOMEN'S AFFAIRS	-	30 000.00	30 000.00	-	19 650.00	10 350.00
1	1	25	60	4120000	MEDICAL AID CONTRIBUTION	(1 111.20)	32 016.00	32 016.00	-	20 253.60	11 762.40
1	1	15	35	4100000	CONTRIBUTION:PENSION FUN	(2 880.90)	38 247.84	38 247.84	-	20 516.96	17 730.88
1	1	10	20	4150000	UNEMPLOYMENT INSURANCE F	7 198.35	2 185.00	2 185.00	-	20 783.58	(18 598.58)
1	1	25	40	5170000	REFRESHMENT	11 800.00	20 000.00	20 000.00	-	20 900.00	(900.00)
1	1	25	40	4750000	ELDERLY SUPPORT	-	30 000.00	30 000.00	-	21 136.32	8 863.68
1	1	15	45	5325000	COURIER CHARGES	292.73	15 000.00	15 000.00	-	22 425.13	(7 425.13)
1	1	15	30	4110000	BARGAINING COUNCIL LEVIE	11 539.74	576.00	576.00	-	22 779.70	(22 203.70)
1	1	20	10	4120000	MEDICAL AID CONTRIBUTION	6 690.60	50 078.00	50 078.00	-	24 186.60	25 891.40
1	1	20	10	5280000	SURGICAL ITEMS-CLINICS	-	100 000.00	100 000.00	-	24 611.55	75 388.45
1	1	30	30	4100000	CONTRIBUTION:PENSION FUN	(3 580.05)	43 940.00	43 940.00	-	24 649.95	19 290.05
1	1	15	30	5330000	TRAVELLING AND SUBSISTEN	24 854.71	-	-	-	24 854.71	(24 854.71)
1	1	30	50	4030000	ALLOWANCE: HOUSING	17 000.00	55 453.00	55 453.00	-	25 400.00	30 053.00
1	1	30	50	4010000	OVERTIME	14 528.71	222 078.00	222 078.00	-	26 130.73	195 947.27
1	1	15	20	4120000	MEDICAL AID CONTRIBUTION	8 704.80	16 596.00	16 596.00	-	27 268.20	(10 672.20)
1	1	35	40	4100000	CONTRIBUTION:PENSION FUN	(4 016.70)	57 816.00	57 816.00	-	27 578.46	30 237.54
1	1	15	40	4100000	CONTRIBUTION:PENSION FUN	(3 659.36)	64 170.00	64 170.00	-	28 177.34	35 992.66
1	1	25	40	5338000	BURSARY SCHEME	17 080.00	300 000.00	300 000.00	-	29 237.89	270 762.11
1	1	15	45	4715000	CLEANING MATERIALS	5 153.27	80 000.00	80 000.00	-	29 524.68	50 475.32
1	1	30	10	4010000	OVERTIME	29 717.93	11 751.00	11 751.00	-	29 717.93	(17 966.93)
1	1	35	10	5330000	TRAVELLING AND SUBSISTEN	3 269.72	30 000.00	30 000.00	-	29 741.17	258.83
1	1	25	40	4030000	ALLOWANCE: HOUSING	20 000.00	60 000.00	60 000.00	-	30 000.00	30 000.00
1	1	25	45	5140000	YOUTH AFFAIRS	30 500.00	40 000.00	40 000.00	-	30 500.00	9 500.00
1	1	35	10	4440000	TOOLS & EQUIPMENT	1 920.00	30 000.00	30 000.00	-	30 504.43	(504.43)
1	1	25	20	4100000	CONTRIBUTION:PENSION FUN	11 399.13	59 114.00	59 114.00	-	30 555.08	28 558.92
1	1	30	60	4395000	PAVING PROJECTS	-	-	-	-	30 780.00	(30 780.00)
1	1	30	10	4030000	ALLOWANCE: HOUSING	22 000.00	66 000.00	66 000.00	-	33 000.00	33 000.00
1	1	30	50	5330000	TRAVELLING AND SUBSISTEN	1 095.00	40 000.00	40 000.00	-	33 213.69	6 786.31
1	1	55	10	4100000	CONTRIBUTION:PENSION FUN	(4 826.47)	42 741.00	42 741.00	-	33 232.03	9 508.97
1	1	25	20	5300000	PUBLICATIONS AND PERIODI	(596.15)	20 000.00	20 000.00	-	34 213.43	(14 213.43)
1	1	15	45	5335000	TEAM BUILDING	7 500.00	60 000.00	60 000.00	-	35 922.00	24 078.00
1	1	65	10	4010000	OVERTIME	20 577.75	51 769.00	51 769.00	-	36 159.80	15 609.20
1	1	25	45	5365000	SALGA GAMES - KZN	-	50 000.00	50 000.00	-	37 800.00	12 200.00
1	1	30	50	4440000	TOOLS & EQUIPMENT	-	20 000.00	20 000.00	-	37 939.40	(17 939.40)
1	1	15	30	4180000	TRAVEL ALLOWANCE	38 333.00	144 000.00	144 000.00	-	38 333.00	105 667.00
1	1	30	70	4100000	CONTRIBUTION:PENSION FUN	(5 077.67)	69 797.00	69 797.00	-	38 909.97	30 887.03
1	1	20	10	5380000	AIDS AWARENESS	-	40 000.00	40 000.00	-	39 231.15	768.85
1	1	30	10	4070000	BONUSES	34 568.12	56 706.00	56 706.00	-	41 010.82	15 695.18
1	1	35	10	4070000	BONUSES	27 391.68	110 045.00	110 045.00	-	41 665.32	68 379.68
1	1	15	20	4100000	CONTRIBUTION:PENSION FUN	12 363.99	37 341.00	37 341.00	-	44 618.95	(7 277.95)
1	1	30	50	4120000	MEDICAL AID CONTRIBUTION	37 891.29	331 946.00	331 946.00	-	44 625.69	287 320.31
1	1	35	10	4450000	VEHICLES; TRACTORS & TRA	-	30 000.00	30 000.00	-	47 857.00	(17 857.00)
1	1	25	60	4100000	CONTRIBUTION:PENSION FUN	(6 580.63)	72 036.00	72 036.00	-	49 289.29	22 746.71
1	1	10	20	4110000	BARGAINING COUNCIL LEVIE	25 779.60	96.00	96.00	-	51 479.60	(51 383.60)
1	1	15	45	5330000	TRAVELLING AND SUBSISTEN	-	80 000.00	80 000.00	-	51 837.51	28 162.49
1	1	35	10	5200000	ROAD TRANSP. QUALITY SYS	21 000.00	30 000.00	30 000.00	-	55 070.31	(25 070.31)
1	1	15	5	4180000	TRAVEL ALLOWANCE	40 000.00	108 000.00	108 000.00	-	56 000.00	52 000.00
1	1	10	10	4580000	INDIGENT BURAL	16 760.00	60 000.00	60 000.00	-	59 010.86	989.14
1	1	30	50	4180000	TRAVEL ALLOWANCE	36 000.00	144 000.00	144 000.00	-	60 000.00	84 000.00
1	1	65	10	4120000	MEDICAL AID CONTRIBUTION	21 650.12	69 026.00	69 026.00	-	60 378.32	8 647.68

1	1	25	45	5360000	SPORT TOURNAMENTS	10 240.00	110 000.00	110 000.00	-	62 319.10	47 680.90
1	1	15	30	4120000	MEDICAL AID CONTRIBUTION	1 851.60	101 410.00	101 410.00	-	62 351.40	39 058.60
1	1	15	5	4110000	BARGAINING COUNCIL LEVIE	35 819.12	624.00	624.00	-	62 533.19	(61 909.19)
1	1	15	5	4810000	BANK CHARGES	9 258.08	60 000.00	60 000.00	-	65 310.50	(5 310.50)
1	1	10	30	4850000	COMMUNICATION & PUBL REL	4 170.32	100 000.00	100 000.00	-	65 416.27	34 583.73
1	1	10	10	4450000	VEHICLES; TRACTORS & TRA	-	70 000.00	70 000.00	-	65 541.47	4 458.53
1	1	35	10	4400000	ROADS & SWD INFRASTRUCTU	3 850.00	150 000.00	150 000.00	-	65 782.52	84 217.48
1	1	15	5	4150000	UNEMPLOYMENT INSURANCE F	29 707.94	18 381.00	18 381.00	-	66 700.21	(48 319.21)
1	1	15	30	4070000	BONUSES	40 453.54	105 636.00	105 636.00	-	67 055.30	38 580.70
1	1	25	40	4120000	MEDICAL AID CONTRIBUTION	18 417.00	30 038.00	30 038.00	-	67 110.60	(37 072.60)
1	1	25	40	4180000	TRAVEL ALLOWANCE	45 332.00	135 996.00	135 996.00	-	67 998.00	67 998.00
1	1	25	45	5364000	MAYORS MARATHON	-	70 000.00	70 000.00	-	68 901.85	1 098.15
1	1	20	10	4100000	CONTRIBUTION:PENSION FUN	18 049.41	112 675.00	112 675.00	-	69 292.21	43 382.79
1	1	15	5	4120000	MEDICAL AID CONTRIBUTION	20 694.80	150 891.00	150 891.00	-	69 844.80	81 046.20
1	1	15	45	4360000	BUILDINGS & STRUCTURES	39 462.44	300 000.00	300 000.00	-	71 028.57	228 971.43
1	1	65	10	4100000	CONTRIBUTION:PENSION FUN	15 677.09	155 307.00	155 307.00	-	71 481.86	83 825.14
1	1	15	30	4100000	CONTRIBUTION:PENSION FUN	32 443.78	228 173.00	228 173.00	-	74 955.86	153 217.14
1	1	25	40	5330000	TRAVELLING AND SUBSISTEN	19 336.18	70 000.00	70 000.00	-	76 281.36	(6 281.36)
1	1	15	35	4000000	SALARIES AND WAGES	(10 089.88)	319 221.20	319 221.20	-	77 386.86	241 834.34
1	1	25	15	4000000	SALARIES AND WAGES	(10 865.93)	170 991.00	170 991.00	-	77 763.92	93 227.08
1	1	10	20	4030000	ALLOWANCE: HOUSING	53 733.32	124 000.00	124 000.00	-	78 599.98	45 400.02
1	1	25	40	5370000	HERITAGE	400.00	80 000.00	80 000.00	-	78 984.00	1 016.00
1	1	15	10	4890000	COMPUTER SOFTWARE	-	-	-	-	80 498.31	(80 498.31)
1	1	15	5	4070000	BONUSES	59 064.26	157 178.00	157 178.00	-	82 877.33	74 300.67
1	1	30	10	4180000	TRAVEL ALLOWANCE	60 000.00	144 000.00	144 000.00	-	84 000.00	60 000.00
1	1	30	50	4150000	UNEMPLOYMENT INSURANCE F	64 656.00	49 442.00	49 442.00	-	88 770.57	(39 325.57)
1	1	30	10	4120000	MEDICAL AID CONTRIBUTION	22 361.40	54 438.00	54 438.00	-	89 743.44	(35 305.44)
1	1	10	20	4070000	BONUSES	59 590.21	27 891.00	27 891.00	-	92 219.02	(64 328.02)
1	1	15	5	4030000	ALLOWANCE: HOUSING	66 906.95	160 577.00	160 577.00	-	93 669.73	66 907.27
1	1	10	10	5330000	TRAVELLING AND SUBSISTEN	5 457.93	100 000.00	100 000.00	-	95 537.91	4 462.09
1	1	30	50	4400000	ROADS & SWO INFRASTRUCTU	58 303.57	200 000.00	200 000.00	-	98 987.86	101 012.14
1	1	15	20	5337000	TRAINING FOR COMMUNITY	-	100 000.00	100 000.00	-	99 122.00	878.00
1	1	15	5	5330000	TRAVELLING AND SUBSISTEN	5 821.37	120 000.00	120 000.00	-	101 955.33	18 044.67
1	1	10	20	4120000	MEDICAL AID CONTRIBUTION	21 126.60	52 133.00	52 133.00	-	103 948.20	(51 815.20)
1	1	30	50	4450000	VEHICLES; TRACTORS & TRA	15 140.68	100 000.00	100 000.00	-	104 821.41	(4 821.41)
1	1	25	40	5360000	SPORT TOURNAMENTS	-	255 000.00	255 000.00	-	112 140.66	142 855.34
1	1	30	10	5330000	TRAVELLING AND SUBSISTEN	28 371.19	85 000.00	85 000.00	-	114 674.71	(29 674.71)
1	1	35	10	4120000	MEDICAL AID CONTRIBUTION	36 762.40	105 643.00	105 643.00	-	117 109.60	(11 466.60)
1	1	55	20	4000000	SALARIES AND WAGES	(16 302.84)	129 194.00	129 194.00	-	121 091.64	8 102.36
1	1	15	20	5310000	TRAINING	-	150 000.00	150 000.00	-	121 443.30	28 556.70
1	1	25	10	4000000	SALARIES AND WAGES	(18 351.46)	129 194.00	129 194.00	-	124 680.40	4 513.60
1	1	15	5	5410000	REBATES:TARIFFS	-	952 225.00	952 225.00	-	126 235.06	825 989.94
1	1	10	20	4770000	AUDIT COMMITTEE	21 640.00	200 000.00	200 000.00	-	126 352.67	73 647.33
1	1	10	20	4180000	TRAVEL ALLOWANCE	90 000.00	180 000.00	180 000.00	-	130 000.00	50 000.00
1	1	30	60	4100000	CONTRIBUTION:PENSION FUN	(20 583.51)	133 775.00	133 775.00	-	130 290.93	3 484.07
1	1	30	10	4100000	CONTRIBUTION:PENSION FUN	62 624.83	122 484.00	122 484.00	-	148 274.42	(25 790.42)
1	1	10	20	5330000	TRAVELLING AND SUBSISTEN	20 897.04	120 000.00	120 000.00	-	152 891.16	(32 891.16)
1	1	35	10	4180000	TRAVEL ALLOWANCE	102 000.00	280 500.00	280 500.00	-	153 000.00	127 500.00
1	1	25	40	4100000	CONTRIBUTION:PENSION FUN	49 931.76	82 670.00	82 670.00	-	153 061.72	(70 391.72)
1	1	35	10	4010000	OVERTIME	103 611.83	62 721.00	62 721.00	-	158 779.23	(96 058.23)
1	1	15	5	5350000	WATER	-	200 000.00	200 000.00	-	160 120.47	39 879.53

1	1	55	10	400000	SALARIES AND WAGES	(19 971.03)	237 452.00	237 452.00	-	163 900.61	73 551.39
1	1	10	10	411000	BARGAINING COUNCIL LEVIE	182 793.58	-	-	-	183 240.48	(183 240.48)
1	1	35	40	4000000	SALARIES AND WAGES	(22 275.89)	-	-	-	184 430.45	(184 430.45)
1	1	25	45	5365000	LOCAL AND DISTRICT MAYORAL CUP	-	200 000.00	200 000.00	-	210 643.72	(10 643.72)
1	1	15	45	525000	STATIONERY COST	9 475.15	200 000.00	200 000.00	-	216 860.81	(16 860.81)
1	1	15	40	400000	SALARIES AND WAGES	(22 501.67)	356 500.00	356 500.00	-	219 673.50	(16 826.50)
1	1	30	50	407000	BONUSES	160 264.40	380 319.00	380 319.00	-	220 563.43	159 755.57
1	1	15	45	474000	ADVERTISING	30 899.30	250 000.00	250 000.00	-	242 512.93	7 487.07
1	1	15	45	413000	PROVISION:UNIF./PROT.CLO	-	280 000.00	280 000.00	-	245 270.25	34 729.75
1	1	15	5	5260000	STORES AND MATERIALS	4 293.42	200 000.00	200 000.00	-	52 857.12	(46 378.25)
1	1	35	10	410000	CONTRIBUTION:PENSION FUN	83 797.13	237 697.00	237 697.00	-	255 632.66	(17 935.66)
1	1	15	20	400000	SALARIES AND WAGES	68 881.42	207 449.00	207 449.00	-	270 777.70	(63 328.70)
1	1	25	60	400000	SALARIES AND WAGES	(28 498.55)	400 202.00	400 202.00	-	271 622.01	128 579.99
1	1	10	20	410000	CONTRIBUTION:PENSION FUN	106 760.38	36 300.00	36 300.00	-	280 300.40	(244 000.40)
1	1	25	20	400000	SALARIES AND WAGES	277 950.00	500 000.00	500 000.00	-	292 950.00	207 050.00
1	1	15	20	400000	CONTRIBUTION:PENSION FUN	88 195.20	424 413.00	424 413.00	-	301 493.24	122 919.76
1	1	10	20	4790000	AUDIT FEES-INTERNAL	277 795.00	200 000.00	200 000.00	-	329 091.95	(129 091.95)
1	1	15	45	529000	TELEPHONES	40 801.41	350 000.00	350 000.00	-	335 543.99	14 456.01
1	1	15	5	410000	CONTRIBUTION:PENSION FUN	99 566.17	339 505.00	339 505.00	-	348 409.63	(8 904.63)
1	1	65	10	437000	ELECTRICITY INFRASTRUCTU	127 110.00	300 000.00	300 000.00	-	2 467 647.37	(61 661.18)
1	1	20	10	400000	SALARIES AND WAGES	111 493.27	625 974.00	625 974.00	-	416 393.78	209 580.22
1	1	10	10	499000	CONSULTANTS FEES	29 633.25	400 000.00	400 000.00	-	430 238.51	(30 238.51)
1	1	65	10	400000	SALARIES AND WAGES	121 144.44	862 819.00	862 819.00	-	524 263.81	338 555.19
1	1	10	10	444400	MAYORAL SPECIAL PROJECTS	-	600 000.00	600 000.00	-	526 000.00	74 000.00
1	1	25	40	471000	COMMUNITY DEVELOPMENT	-	450 000.00	450 000.00	-	558 954.21	(108 954.21)
1	1	10	10	5291000	VODACOM VARIOUS DEPART	34 356.21	400 000.00	400 000.00	-	571 634.34	(171 634.34)
1	1	25	45	5368000	MAYORAL GAMES SPORTS GEAR	-	350 000.00	350 000.00	-	575 571.05	(225 571.05)
1	1	30	30	400000	SALARIES AND WAGES	415 439.00	244 113.65	244 113.65	-	600 322.47	(356 208.82)
1	1	15	45	533600	RENTALS	83 330.95	400 000.00	400 000.00	-	444 492.54	(205 266.24)
1	1	30	70	400000	SALARIES AND WAGES	(72 451.17)	-	-	-	639 823.33	(639 823.33)
1	1	15	5	500000	INSURANCE	51 691.66	750 000.00	750 000.00	-	640 994.41	109 005.59
1	1	15	5	497500	FUEL & OIL	138 176.31	650 000.00	650 000.00	-	708 043.06	(58 043.06)
1	1	10	20	502000	LEGAL SERVICES	28 657.00	600 000.00	600 000.00	-	741 457.90	(141 457.90)
1	1	30	50	410000	CONTRIBUTION:PENSION FUN	334 567.95	746 881.00	746 881.00	-	753 539.89	(6 658.89)
1	1	30	10	5342000	ZONING FOR LAND	100 000.00	2 000 000.00	2 000 000.00	-	768 526.32	1 231 473.68
1	1	10	10	420000	SALARIES & WAGES	(110 678.76)	743 195.00	743 195.00	-	786 251.26	(43 056.26)
1	1	15	5	4995000	FINANCIAL MANAGEMENT GRANT	455 713.37	3 322 895.00	3 322 895.00	-	820 186.33	2 502 708.67
1	1	15	30	400000	SALARIES AND WAGES	40 666.45	1 450 000.00	1 450 000.00	-	980 450.14	470 687.91
1	1	10	20	592000	GRANT:MSIG	277 408.84	1 597 630.00	1 597 630.00	-	1 036 620.84	561 005.16
1	1	15	45	456000	SECURITY SERVICES:EXTERN	124 826.50	790 000.00	790 000.00	-	1 071 184.70	(281 184.70)
1	1	10	20	535100	AUDIT FEES	100 614.04	1 261 700.00	1 261 700.00	-	1 136 893.02	124 806.98
1	1	10	20	4771000	VEHICLE RENTALS	346 100.46	1 850 000.00	1 850 000.00	-	1 228 876.69	621 123.31
1	1	25	40	400000	SALARIES AND WAGES	73 449.49	1 000 000.00	1 000 000.00	-	1 232 583.66	(232 583.66)
1	1	10	20	557000	TIL8 AND GRADERS	293 038.26	789 283.00	789 283.00	-	1 358 013.68	(568 730.68)
1	1	30	10	460000	SALARIES AND WAGES	164 788.40	2 800 000.00	2 800 000.00	-	-	1 316 904.40
1	1	35	10	400000	SALARIES AND WAGES	541 207.90	1 040 469.00	1 040 469.00	-	1 691 817.25	(651 348.25)
1	1	10	20	4000000	SALARIES AND WAGES	336 470.83	1 320 539.00	1 320 539.00	-	1 713 583.69	(393 044.69)
1	1	10	10	400000	SALARIES AND WAGES	853 731.87	844 695.00	844 695.00	-	2 655 083.02	(1 810 388.02)
1	1	15	5	4000000	SALARIES AND WAGES	686 935.68	-	-	-	2 917 536.25	(2 917 536.25)
1	1	30	50	400000	SALARIES AND WAGES	892 360.91	2 336 137.00	2 336 137.00	-	1 053 219.89	(823 060.08)
1	1	30	50	400000	SALARIES AND WAGES	1 674 639.51	4 893 838.00	4 893 838.00	-	4 881 304.71	12 533.29



1	1	65	10	4660000	BULK PURCHASES:ELECTRICI	772 715.44	8 000 000.00	8 000 000.00	-	11 215 558.73	(3 215 558.73)
1	1	30	30	4740000	ADVERTISING	-	20 000.00	20 000.00	-	-	20 000.00
1	1	25	40	5380000	AIDS AWARENESS	-	60 000.00	60 000.00	-	-	60 000.00
1	1	25	10	4030000	ALLOWANCE: HOUSING	-	1 400.00	1 400.00	-	-	1 400.00
1	1	30	70	4030000	ALLOWANCE: HOUSING	-	4 201.00	4 201.00	-	-	4 201.00
1	1	65	10	4030000	ALLOWANCE: HOUSING	-	9 347.00	9 347.00	-	-	9 347.00
1	1	65	10	4020000	ALLOWANCE: RESPONSIBLE PE	-	42 000.00	42 000.00	-	-	42 000.00
1	1	25	40	4800000	AWARDS AND CERTIFICATES	-	5 000.00	5 000.00	-	-	5 000.00
1	1	15	35	4110000	BARGAINING COUNCIL LEVIE	-	82.80	82.80	-	-	82.80
1	1	15	20	4070000	BONUSES	-	17 287.00	17 287.00	-	-	17 287.00
1	1	15	35	4070000	BONUSES	-	26 601.77	26 601.77	-	-	26 601.77
1	1	15	40	4070000	BONUSES	-	29 708.00	29 708.00	-	-	29 708.00
1	1	25	10	4070000	BONUSES	-	10 766.00	10 766.00	-	-	10 766.00
1	1	25	15	4070000	BONUSES	-	14 249.00	14 249.00	-	-	14 249.00
1	1	25	20	4070000	BONUSES	-	27 368.00	27 368.00	-	-	27 368.00
1	1	25	60	4070000	BONUSES	-	33 350.00	33 350.00	-	-	33 350.00
1	1	30	30	4070000	BONUSES	-	20 342.80	20 342.80	-	-	20 342.80
1	1	30	60	4070000	BONUSES	-	61 933.00	61 933.00	-	-	61 933.00
1	1	55	10	4070000	BONUSES	-	19 788.00	19 788.00	-	-	19 788.00
1	1	55	20	4070000	BONUSES	-	10 766.00	10 766.00	-	-	10 766.00
1	1	30	10	3162000	BUILDING AND STRUCTURAL FEES	-	(12 904.00)	(12 904.00)	-	-	(12 904.00)
1	1	30	20	3875000	BURIAL FEES: BILANYONI	-	(9 625.00)	(9 625.00)	-	-	(9 625.00)
1	1	10	30	4880000	CAMPAIGNS & PROMOTIONS	-	20 000.00	20 000.00	-	-	20 000.00
1	1	25	40	4880000	CAMPAIGNS & PROMOTIONS	-	30 000.00	30 000.00	-	-	30 000.00
1	1	25	45	4880000	CAMPAIGNS & PROMOTIONS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	30	30	4880000	CAMPAIGNS & PROMOTIONS	-	20 000.00	20 000.00	-	-	20 000.00
1	1	35	10	4880000	CAMPAIGNS & PROMOTIONS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	35	30	4880000	CAMPAIGNS & PROMOTIONS	-	20 000.00	20 000.00	-	-	20 000.00
1	1	35	20	4830000	CHEMICALS	-	15 000.00	15 000.00	-	-	15 000.00
1	1	30	30	4850000	COMMUNICATION & PUBL REL	-	30 000.00	30 000.00	-	-	30 000.00
1	1	25	40	4720000	COMMUNITY PARTICIPATION	-	80 000.00	80 000.00	-	-	80 000.00
1	1	25	40	3295000	CONTRIBUTION: PENSION FUN	-	23 255.00	23 255.00	-	-	23 255.00
1	1	30	30	4950000	FERTILIZER	-	6 000.00	6 000.00	-	-	6 000.00
1	1	20	10	4410000	FURNITURE & FITTINGS	-	30 000.00	30 000.00	-	-	30 000.00
1	1	25	40	4410000	FURNITURE & FITTINGS	-	10 000.00	10 000.00	-	-	10 000.00
1	1	25	45	4410000	FURNITURE & FITTINGS	-	8 000.00	8 000.00	-	-	8 000.00
1	1	35	10	4410000	FURNITURE & FITTINGS	-	50 000.00	50 000.00	-	-	50 000.00
1	1	30	50	4580000	GRASS CUTTING	-	800 000.00	800 000.00	-	-	800 000.00
1	1	10	20	4170000	GROUP LIFE	-	4 033.00	4 033.00	-	-	4 033.00
1	1	15	5	4170000	GROUP LIFE	-	37 723.00	37 723.00	-	-	37 723.00
1	1	15	20	4170000	GROUP LIFE	-	4 149.00	4 149.00	-	-	4 149.00
1	1	15	30	4170000	GROUP LIFE	-	25 353.00	25 353.00	-	-	25 353.00
1	1	15	40	4170000	GROUP LIFE	-	12 430.00	12 430.00	-	-	12 430.00
1	1	20	10	4170000	GROUP LIFE	-	12 519.00	12 519.00	-	-	12 519.00
1	1	25	10	4170000	GROUP LIFE	-	2 584.00	2 584.00	-	-	2 584.00
1	1	25	15	4170000	GROUP LIFE	-	3 420.00	3 420.00	-	-	3 420.00
1	1	25	20	4170000	GROUP LIFE	-	6 568.00	6 568.00	-	-	6 568.00
1	1	25	40	4170000	GROUP LIFE	-	9 185.00	9 185.00	-	-	9 185.00
1	1	30	10	4170000	GROUP LIFE	-	13 609.00	13 609.00	-	-	13 609.00

1	1	30	30	4170000	GROUP LIFE	-	4 882.00	4 882.00	-	-	4 882.00	-	-	4 882.00
1	1	30	50	4170000	GROUP LIFE	-	91 277.00	91 277.00	-	-	91 277.00	-	-	91 277.00
1	1	30	60	4170000	GROUP LIFE	-	14 864.00	14 864.00	-	-	14 864.00	-	-	14 864.00
1	1	30	70	4170000	GROUP LIFE	-	7 755.00	7 755.00	-	-	7 755.00	-	-	7 755.00
1	1	35	10	4170000	GROUP LIFE	-	32 021.00	32 021.00	-	-	32 021.00	-	-	32 021.00
1	1	35	40	4170000	GROUP LIFE	-	6 424.00	6 424.00	-	-	6 424.00	-	-	6 424.00
1	1	55	10	4170000	GROUP LIFE	-	4 749.00	4 749.00	-	-	4 749.00	-	-	4 749.00
1	1	55	20	4170000	GROUP LIFE	-	2 584.00	2 584.00	-	-	2 584.00	-	-	2 584.00
1	1	65	10	4170000	GROUP LIFE	-	17 256.00	17 256.00	-	-	17 256.00	-	-	17 256.00
1	1	25	40	3280000	HALL HIRE BILANYONI	-	(500.00)	(500.00)	-	-	(500.00)	-	-	(500.00)
1	1	20	10	4900000	HAZARDOUS WASTE REMOVAL	-	40 000.00	40 000.00	-	-	40 000.00	-	-	40 000.00
1	1	30	30	5370000	HERITAGE	-	30 000.00	30 000.00	-	-	30 000.00	-	-	30 000.00
1	1	15	5	3895000	INSURANCE CLAIM	-	-	-	-	-	-	-	-	-
1	1	10	10	3684000	LAND	89 200.00	-	-	-	-	-	-	-	-
1	1	25	40	5025000	LEADERS	-	(3 000 000.00)	(3 000 000.00)	-	-	(3 000 000.00)	-	-	(3 000 000.00)
1	1	25	45	5369000	LEAGUES FOR ALL SPORTS CODES	-	30 000.00	30 000.00	-	-	30 000.00	-	-	30 000.00
1	1	15	20	4080000	LEAVE PAY	-	12 447.00	12 447.00	-	-	12 447.00	-	-	12 447.00
1	1	15	40	4080000	LEAVE PAY	-	37 290.00	37 290.00	-	-	37 290.00	-	-	37 290.00
1	1	20	10	4080000	LEAVE PAY	-	37 558.00	37 558.00	-	-	37 558.00	-	-	37 558.00
1	1	25	15	4080000	LEAVE PAY	-	7 752.00	7 752.00	-	-	7 752.00	-	-	7 752.00
1	1	25	20	4080000	LEAVE PAY	-	10 259.00	10 259.00	-	-	10 259.00	-	-	10 259.00
1	1	25	20	4080000	LEAVE PAY	-	19 705.00	19 705.00	-	-	19 705.00	-	-	19 705.00
1	1	25	60	4080000	LEAVE PAY	-	24 012.00	24 012.00	-	-	24 012.00	-	-	24 012.00
1	1	30	30	4080000	LEAVE PAY	-	14 647.00	14 647.00	-	-	14 647.00	-	-	14 647.00
1	1	30	60	4080000	LEAVE PAY	-	44 592.00	44 592.00	-	-	44 592.00	-	-	44 592.00
1	1	30	70	4080000	LEAVE PAY	-	23 266.00	23 266.00	-	-	23 266.00	-	-	23 266.00
1	1	35	40	4080000	LEAVE PAY	-	19 272.00	19 272.00	-	-	19 272.00	-	-	19 272.00
1	1	55	10	4080000	LEAVE PAY	-	14 247.00	14 247.00	-	-	14 247.00	-	-	14 247.00
1	1	55	20	4080000	LEAVE PAY	-	7 752.00	7 752.00	-	-	7 752.00	-	-	7 752.00
1	1	65	10	4080000	LEAVE PAY	-	51 769.00	51 769.00	-	-	51 769.00	-	-	51 769.00
1	1	25	20	3400000	LIBRARY FINES	-	(300.00)	(300.00)	-	-	(300.00)	-	-	(300.00)
1	1	25	20	5405000	LIBRARY SECURITY SYSTEM	-	5 000.00	5 000.00	-	-	5 000.00	-	-	5 000.00
1	1	25	20	5040000	LOST BOOKS	-	2 000.00	2 000.00	-	-	2 000.00	-	-	2 000.00
1	1	15	35	4120000	MEDICAL AID CONTRIBUTION	-	8 128.80	8 128.80	-	-	8 128.80	-	-	8 128.80
1	1	15	40	4120000	MEDICAL AID CONTRIBUTION	-	28 520.00	28 520.00	-	-	28 520.00	-	-	28 520.00
1	1	25	10	4120000	MEDICAL AID CONTRIBUTION	-	10 336.00	10 336.00	-	-	10 336.00	-	-	10 336.00
1	1	25	15	4120000	MEDICAL AID CONTRIBUTION	-	13 679.00	13 679.00	-	-	13 679.00	-	-	13 679.00
1	1	30	60	4120000	MEDICAL AID CONTRIBUTION	-	59 456.00	59 456.00	-	-	59 456.00	-	-	59 456.00
1	1	30	70	4120000	MEDICAL AID CONTRIBUTION	-	31 021.00	31 021.00	-	-	31 021.00	-	-	31 021.00
1	1	55	10	4120000	MEDICAL AID CONTRIBUTION	-	18 996.00	18 996.00	-	-	18 996.00	-	-	18 996.00
1	1	55	20	4120000	MEDICAL AID CONTRIBUTION	-	10 336.00	10 336.00	-	-	10 336.00	-	-	10 336.00
1	1	20	10	5050000	MEDICAL EXAMINATIONS	-	200 000.00	200 000.00	-	-	200 000.00	-	-	200 000.00
1	1	35	10	5050000	MEDICAL EXAMINATIONS	-	10 000.00	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	15	5	4010000	NEW CONNECTIONS	-	2 000.00	2 000.00	-	-	2 000.00	-	-	2 000.00
1	1	15	20	4010000	OVERTIME	-	80 668.00	80 668.00	-	-	80 668.00	-	-	80 668.00
1	1	15	40	4010000	OVERTIME	-	12 447.00	12 447.00	-	-	12 447.00	-	-	12 447.00
1	1	20	10	4010000	OVERTIME	-	15 340.00	15 340.00	-	-	15 340.00	-	-	15 340.00
1	1	25	10	4010000	OVERTIME	-	37 558.00	37 558.00	-	-	37 558.00	-	-	37 558.00
1	1	25	15	4010000	OVERTIME	-	7 752.00	7 752.00	-	-	7 752.00	-	-	7 752.00
1	1	25	40	4010000	OVERTIME	-	10 259.00	10 259.00	-	-	10 259.00	-	-	10 259.00
1	1	25	40	4010000	OVERTIME	-	14 647.00	14 647.00	-	-	14 647.00	-	-	14 647.00

1	1	25	60	4010000	OVERTIME	-	24 012.00	-	-	24 012.00	-	-	24 012.00
1	1	30	30	4010000	OVERTIME	-	14 647.00	-	-	14 647.00	-	-	14 647.00
1	1	30	60	4010000	OVERTIME	-	44 592.00	-	-	44 592.00	-	-	44 592.00
1	1	30	70	4010000	OVERTIME	-	23 266.00	-	-	23 266.00	-	-	23 266.00
1	1	35	40	4010000	OVERTIME	-	19 272.00	-	-	19 272.00	-	-	19 272.00
1	1	55	10	4010000	OVERTIME	-	14 247.00	-	-	14 247.00	-	-	14 247.00
1	1	55	20	4010000	OVERTIME	-	7 752.00	-	-	7 752.00	-	-	7 752.00
1	1	30	30	4390000	PARKS & GARDENS	-	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	30	30	5090000	PEST/WEED CONTROL	-	4 000.00	-	-	4 000.00	-	-	4 000.00
1	1	30	50	5395000	PLANT HIRE	-	50 000.00	-	-	50 000.00	-	-	50 000.00
1	1	30	10	5339000	PROGRAMMES (GIS/AUTOCAD)	-	100 000.00	-	-	100 000.00	-	-	100 000.00
1	1	15	5	5720000	PROV.DEPRECIATION:NDR's	-	500 000.00	-	-	500 000.00	-	-	500 000.00
1	1	35	20	4130000	PROVISION:UNIF./PROT.CLO	-	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	20	10	5170000	REFRESHMENT	-	5 000.00	-	-	5 000.00	-	-	5 000.00
1	1	35	10	5170000	REFRESHMENT	-	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	35	40	5170000	REFRESHMENT	-	5 000.00	-	-	5 000.00	-	-	5 000.00
1	1	65	10	3160000	REFUSE SERVICES	-	(1 594 033.00)	-	-	(1 594 033.00)	-	-	(1 594 033.00)
1	1	25	40	3200000	RENTAL MKHUKUZE BUILDING	-	(10 000.00)	-	-	(10 000.00)	-	-	(10 000.00)
1	1	15	30	3220000	RENTAL OFFICES ZDM-8ILL	-	(79 261.00)	-	-	(79 261.00)	-	-	(79 261.00)
1	1	25	40	5390000	SCHOOL ACHIEVERS	-	50 000.00	-	-	50 000.00	-	-	50 000.00
1	1	30	10	5343000	SHARED SERVICE PAYMENT TO ZDM	-	200 000.00	-	-	200 000.00	-	-	200 000.00
1	1	20	10	5805000	SUBSIDY PRIMARY HEALTH	-	(900 000.00)	-	-	(900 000.00)	-	-	(900 000.00)
1	1	30	30	4440000	TOOLS & EQUIPMENT	-	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	35	20	4440000	TOOLS & EQUIPMENT	-	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	35	40	5330000	TRAVELLING AND SUBSISTEN	-	5 000.00	-	-	5 000.00	-	-	5 000.00
1	1	65	10	5330000	TRAVELLING AND SUBSISTEN	-	20 000.00	-	-	20 000.00	-	-	20 000.00
1	1	35	20	4450000	VEHICLES; TRACTORS & TRA	-	10 000.00	-	-	10 000.00	-	-	10 000.00
1	1	35	40	4450000	VEHICLES; TRACTORS & TRA	-	20 000.00	-	-	20 000.00	-	-	20 000.00
1	1	30	50	5397000	WASTE MANAGEMENT SERVICE	-	50 000.00	-	-	50 000.00	-	-	50 000.00
1	1	10	20	4160000	WORKMANS COMPENSATION	-	15 047.00	-	-	15 047.00	-	-	15 047.00
1	1	15	5	4160000	WORKMANS COMPENSATION	-	65 435.00	-	-	65 435.00	-	-	65 435.00
1	1	15	20	4160000	WORKMANS COMPENSATION	-	4 495.00	-	-	4 495.00	-	-	4 495.00
1	1	15	30	4160000	WORKMANS COMPENSATION	-	40 535.00	-	-	40 535.00	-	-	40 535.00
1	1	15	40	4160000	WORKMANS COMPENSATION	-	13 466.00	-	-	13 466.00	-	-	13 466.00
1	1	20	10	4160000	WORKMANS COMPENSATION	-	13 563.00	-	-	13 563.00	-	-	13 563.00
1	1	25	10	4160000	WORKMANS COMPENSATION	-	2 800.00	-	-	2 800.00	-	-	2 800.00
1	1	25	15	4160000	WORKMANS COMPENSATION	-	3 705.00	-	-	3 705.00	-	-	3 705.00
1	1	25	20	4160000	WORKMANS COMPENSATION	-	7 116.00	-	-	7 116.00	-	-	7 116.00
1	1	25	40	4160000	WORKMANS COMPENSATION	-	25 169.00	-	-	25 169.00	-	-	25 169.00
1	1	25	60	4160000	WORKMANS COMPENSATION	-	8 671.00	-	-	8 671.00	-	-	8 671.00
1	1	30	10	4160000	WORKMANS COMPENSATION	-	22 411.00	-	-	22 411.00	-	-	22 411.00
1	1	30	30	4160000	WORKMANS COMPENSATION	-	5 289.00	-	-	5 289.00	-	-	5 289.00
1	1	30	50	4160000	WORKMANS COMPENSATION	-	165 139.00	-	-	165 139.00	-	-	165 139.00
1	1	30	60	4160000	WORKMANS COMPENSATION	-	16 103.00	-	-	16 103.00	-	-	16 103.00
1	1	30	70	4160000	WORKMANS COMPENSATION	-	8 402.00	-	-	8 402.00	-	-	8 402.00
1	1	35	10	4160000	WORKMANS COMPENSATION	-	48 328.00	-	-	48 328.00	-	-	48 328.00
1	1	35	40	4160000	WORKMANS COMPENSATION	-	6 959.00	-	-	6 959.00	-	-	6 959.00
1	1	55	10	4160000	WORKMANS COMPENSATION	-	5 145.00	-	-	5 145.00	-	-	5 145.00
1	1	55	20	4160000	WORKMANS COMPENSATION	-	2 799.00	-	-	2 799.00	-	-	2 799.00
1	1	65	10	4160000	ACCURALS	-	18 694.00	-	-	18 694.00	-	-	18 694.00
1	1	25	45	5362000	FINANCE COSTS	-	20 000.00	-	-	20 000.00	-	-	20 000.00
										115 225.34			
										3 848 388.15			
										(2 047 633.59)			
										677 998.32			

